



Municipal annual budgets and MTREF & supporting tables
Budget Year: 2023/24
mSCOA Version 6.7

Setsoto Local Municipality - Contact Information

Setso Local Municipality - Table A1 Budgeted Summary

Description	Ref	2019/20	2020/21	2021/22	Current year 2022/23			2023/24 Medium term revenue and expenditure framework			
		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Pre-Audited outcome	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Figures in Rand thousand											
Financial performance											
Property rates		64,265	66,418	64,828	73,985	73,985	73,985	39,804	76,749	80,586	84,212
Service charges		212,099	218,662	245,140	258,092	253,334	253,334	152,636	273,867	287,561	300,501
Investment revenue		4,167	1,850	4,772	3,700	5,800	5,800	4,919	3,500	3,675	3,840
Transfer and subsidies - Operational		394,774	243,876	216,782	238,854	238,854	238,854	170,115	255,437	268,209	280,278
Other own revenue		22,196	17,136	40,798	37,536	50,127	50,127	28,834	49,012	51,463	53,780
Total revenue (excluding capital transfers and contributions)		697,501	547,942	572,320	612,167	622,100	622,100	396,308	658,565	691,494	722,611
Employee costs		199,983	222,426	215,404	228,323	229,654	229,654	129,468	235,005	246,755	257,863
Remuneration of councillors		26,872	12,967	12,871	12,535	14,282	14,282	8,464	14,641	15,373	16,065
Depreciation and amortisation		149,987	394,456	-	120,865	120,842	120,842	-	110,734	116,272	121,504
Finance charges		7,000	4,044	2,061	1,555	1,174	1,174	1,169	2,502	2,627	2,745
Inventory consumed and bulk purchases		86,854	94,539	111,120	128,320	114,583	114,583	57,868	149,480	156,954	161,714
Transfers and subsidies		25,120	30,601	22,699	14,776	23,659	23,659	23,659	38,951	40,900	42,740
Other expenditure		190,488	174,500	167,100	117,013	117,740	117,740	54,767	110,293	115,809	121,023
Total expenditure		686,304	933,533	531,255	623,387	621,934	621,934	275,395	661,606	694,690	723,654
Surplus/(Deficit)		11,197	(385,591)	41,065	(11,220)	166	166	120,913	(3,041)	(3,196)	(1,043)
Transfers and subsidies - capital (monetary allocations)		261,222	166,664	97,385	221,001	219,001	219,001	65,593	220,198	231,208	241,612
Surplus/(Deficit) after capital transfers and contributions		272,419	(218,927)	138,450	209,781	219,167	219,167	186,506	217,157	228,012	240,569
Intercompany/Parent subsidiary transactions		64	67	68	-	70	70	41	65	68	71
Surplus/(Deficit) for the year		272,355	(218,860)	138,518	209,781	219,237	219,237	186,547	217,222	228,080	240,640
Capital expenditure and funds sources											
Capital expenditure		194,532	221,686	120,355	249,490	230,896	230,896	88,378	237,993	246,993	257,011

Setsoto Local Municipality - Table A1 Budgeted Summary

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue and Expenditure Framework			
		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Pre-Audited outcome	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Figures in Rand thousand											
Transfers recognised - Capital		158,035	172,053	110,225	221,001	221,001	221,001	86,072	220,198	231,208	241,612
Borrowings		2,635	(2)	75	5,800	1,021	1,021	1,024	14,775	12,614	12,070
Internally generated funds		19,803	140	9,183	225	16	16	827	3,020	3,171	3,330
Total sources of capital funds		180,473	172,191	119,483	227,026	222,038	222,038	87,923	237,993	246,993	257,012
Financial position											
Total current assets		953,793	405,919	484,645	114,863	395,720	395,720	582,810	467,511	(17,228)	(15,720)
Total non current assets		5,797,490	2,699,067	2,818,621	249,489	2,929,917	2,929,917	2,649,889	2,799,506	246,993	257,012
Total current liabilities		447,287	258,870	317,160	271,191	260,744	260,744	281,998	281,426	-	-
Total non current liabilities		159,304	83,068	82,350	-	83,068	83,068	103,189	103,189	-	-
Community wealth/Equity		6,121,246	2,762,810	2,903,158	186,874	2,958,920	2,958,920	2,847,351	2,878,034	228,080	(465,851)
Cash flow											
Net cash from (used) operating		1,011,960	530,382	404,914	634,193	(74,671)	(74,671)	294,988	835,229	876,990	916,454
Net cash from (used) investing		(186,935)	(181,502)	(141,515)	(227,026)	(215,712)	(215,712)	(102,165)	(231,198)	(242,758)	(253,682)
Net cash from (used) financing		-	(3,831)	(4,493)	5,300	(6,615)	(6,615)	(696)	-	-	-
Cash/cash equivalent at the year end		885,981	375,256	304,423	412,467	(250,080)	(250,080)	285,315	650,949	1,285,180	1,947,952
Cash backing/surplus reconciliation											
Cash and investments available		6,343,270	2,882,796	3,029,233	375,835	3,009,931	3,009,931	2,929,733	2,992,822	229,765	272,732
Cash and investments available		(252,858)	(120,003)	(120,040)	(244,401)	(117,897)	(117,897)	(75,584)	(125,819)	-	-
Balance - surplus (shortfall)		6,596,128	3,002,799	3,149,273	620,236	3,127,828	3,127,828	3,005,317	3,118,641	229,765	272,732
Asset management											
Asset register summary (WDV)		5,292,953	2,368,000	2,378,085	23,989	2,377,849	2,377,849		2,325,888	15,785	15,400
Depreciation		135,653	392,322	-	120,157	108,943	108,943		97,835	102,727	107,348
Renewal and upgrading of existing assets		167,387	149,955	112,599	236,799	221,969	221,969		216,818	227,759	57,080
Repairs and maintenance		5,776	7,095	14,108	18,022	4,204	4,204		16,788	17,627	16,120
Free services											

Setsoto Local Municipality - Table A1 Budgeted Summary

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue and Expenditure Framework			
		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Pre-Audited outcome	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Households below minimum service level											
Water:		21,017	21,017	21,017	36,565	36,565	36,565		36,565	36,565	36,565
Sanitation/sewerage:		11,026	11,026	11,026	26,882	26,882	26,882		26,882	26,882	26,882
Energy:		24,300	24,300	24,300	34,703	34,703	34,703		34,703	34,703	34,703
Refuse:		27,000	27,000	27,000	18,534	18,534	18,534		18,534	18,534	18,534

Setso Local Municipality - Table A2 Budgeted Financial Performance (Revenue and expenditure by functional classification)

Functional classification description	Ref	2019/20	2020/21	2021/22	Current year 2022/23			2023/24 Medium term revenue and expenditure framework		
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Revenue - Functional										
Governance and administration										
Executive and council		111,035	119,210	50,371	22,227	22,134	22,134	7,762	8,150	8,517
Finance and administration		141,445	95,746	109,305	115,841	130,611	130,611	124,674	130,907	136,799
		252,480	214,956	159,676	138,068	152,745	152,745	132,436	139,057	145,316
Community and public safety										
Community and social services		867	1,264	1,135	1,012	1,030	1,030	780	820	856
Sport and recreation		36	3	14	15	20	20	15	16	16
Public safety		782	1,232	608	360	265	265	80	84	88
Housing		(48,389)	(9,928)	533	(122)	5	5	5	5	5
		(46,704)	(7,429)	2,290	1,265	1,320	1,320	880	925	965
Economic and environmental services										
Planning and development		180,309	147,360	37,476	150,050	150,010	150,010	150,006	157,506	164,595
Road transport		65,160	25,431	37,714	48,954	48,953	48,953	59,875	62,869	65,698
		245,469	172,791	75,190	199,004	198,963	198,963	209,881	220,375	230,293
Trading services										
Energy sources		139,271	111,003	123,710	137,624	131,304	131,304	147,264	154,627	161,586
Water management		191,855	105,292	159,962	184,218	183,778	183,778	199,290	209,255	218,671
Waste water management		106,069	60,463	72,446	85,087	85,089	85,089	98,759	103,697	108,363
Waste management		70,282	57,531	76,432	87,902	87,902	87,902	90,253	94,766	99,031
		507,477	334,289	432,550	494,831	488,073	488,073	535,566	562,345	587,651
Total Revenue - Functional		958,722	714,607	669,706	833,168	841,101	841,101	878,763	922,702	964,225

Setsoto Local Municipality - Table A2 Budgeted Financial Performance (Revenue and expenditure by functional classification)

Functional Classification Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue and Expenditure Framework		
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Expenditure - Functional										
Municipal governance and administration										
Executive and council		66,670	51,781	47,733	42,438	60,223	60,223	62,168	65,277	68,215
Finance and administration		134,627	120,970	122,446	110,606	106,329	106,329	119,631	125,616	131,270
Internal audit		4,507	4,164	4,341	4,682	4,109	4,109	4,213	4,424	4,623
		205,804	176,915	174,520	157,726	170,661	170,661	186,012	195,317	204,108
Community and public safety										
Community and social services		6,126	5,425	6,126	6,269	18,655	18,655	20,135	21,141	22,093
Sport and recreation		12,709	10,360	10,920	10,073	10,762	10,762	9,872	10,366	10,832
Public safety		9,410	12,260	8,931	9,398	9,421	9,421	11,687	12,272	12,827
Housing		12,483	19,780	10,123	10,670	15,501	15,501	17,243	18,105	18,920
Health		1,707	-	-	-	-	-	-	-	-
		42,435	47,825	36,100	36,410	54,339	54,339	58,937	61,884	64,672
Economic and environmental services										
Planning and development		11,861	6,758	7,074	12,935	7,624	7,624	10,845	11,387	11,900
Road transport		146,229	405,292	26,305	142,175	93,157	93,157	89,891	94,386	98,634
		158,090	412,050	33,379	155,110	100,781	100,781	100,736	105,773	110,534
Trading services										
Energy sources		81,508	95,464	107,606	126,736	120,283	120,283	140,379	147,398	151,727
Water management		94,288	96,025	81,186	64,568	84,516	84,516	86,328	90,644	94,725
Waste water management		49,883	53,414	45,053	42,127	49,935	49,935	48,163	50,572	52,848
Waste management		54,235	51,775	53,413	40,708	41,351	41,351	40,984	43,034	44,971
		279,914	296,678	287,258	274,139	296,085	296,085	315,854	331,648	344,271
Total expenditure - Functional		686,243	933,468	531,257	623,385	621,866	621,866	661,539	694,622	723,585
(Deficit)/Surplus for the year		272,479	(218,861)	138,449	209,783	219,235	219,235	217,224	228,080	240,640

Setsoto Local Municipality - Table A2 Budgeted Financial Performance (Revenue and expenditure by functional classification)

Functional classification description	Ref	2019/20	2020/21	2021/22	Current year 2022/23			2023/24 Medium term revenue and expenditure framework		
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26

Setso Local Municipality - Table A2 Budgeted Financial Performance (Revenue and expenditure by functional classification)

Functional Classification Description	Notes	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue and Expenditure Framework		
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Revenue - Functional										
Municipal governance and administration										
Executive and council										
Mayor and council		101,081	101,127	39,390	7,853	7,760	7,760	7,762	8,150	8,517
Municipal Manager, town secretary and chief executive		9,954	18,083	10,981	14,374	14,374	14,374	-	-	-
		111,035	119,210	50,371	22,227	22,134	22,134	7,762	8,150	8,517
Finance and administration										
Administrative and corporate support		118	197	183	131	501	501	400	420	439
Asset management		-	(1,604)	-	-	-	-	-	-	-
Finance		107,805	101,421	106,794	115,629	130,056	130,056	123,033	129,184	134,998
Human resources		519	260	375	-	-	-	-	-	-
Property services		33,003	(4,528)	1,953	81	54	54	1,241	1,303	1,362
		141,445	95,746	109,305	115,841	130,611	130,611	124,674	130,907	136,799
Internal audit										
Total Municipal governance and administration		252,480	214,956	159,676	138,068	152,745	152,745	132,436	139,057	145,316
Community and public safety										
Community and social services										
Cemeteries, funeral parlours and crematoriums		762	1,250	1,113	1,000	1,000	1,000	750	788	823
Community halls and facilities		104	14	22	12	30	30	30	32	33
Libraries and archives		1	-	-	-	-	-	-	-	-
		867	1,264	1,135	1,012	1,030	1,030	780	820	856
Sport and recreation										
Sports grounds and stadiums		36	3	14	15	20	20	15	16	16

Setso Local Municipality - Table A2 Budgeted Financial Performance (Revenue and expenditure by functional classification)

Functional Classification Description	Notes	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue and Expenditure Framework		
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Public safety										
Fire fighting and protection		74	25	34	30	30	30	20	21	22
Police forces, traffic and street parking control		708	1,207	574	330	235	235	60	63	66
		782	1,232	608	360	265	265	80	84	88
Housing										
Housing		(48,389)	(9,928)	533	(122)	5	5	5	5	5
Health										
Total Community and public safety		(46,704)	(7,429)	2,290	1,265	1,320	1,320	880	925	965
Economic and environmental services										
Planning and development										
Corporate wide strategic planning (IDPs, LEDs)		37	8,147	51	50	10	10	6	6	7
Project management unit		180,272	139,213	37,425	150,000	150,000	150,000	150,000	157,500	164,588
		180,309	147,360	37,476	150,050	150,010	150,010	150,006	157,506	164,595
Road transport										
Roads		65,160	25,431	37,714	48,954	48,953	48,953	59,875	62,869	65,698
Environmental protection										
Total Economic and environmental services		245,469	172,791	75,190	199,004	198,963	198,963	209,881	220,375	230,293
Trading services										
Energy sources										
Electricity		139,271	111,003	123,710	137,624	131,304	131,304	147,264	154,627	161,586
Water management										
Water distribution		191,855	105,292	159,962	184,218	183,778	183,778	199,290	209,255	218,671

Setsoto Local Municipality - Table A2 Budgeted Financial Performance (Revenue and expenditure by functional classification)

Functional Classification Description	Notes	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue and Expenditure Framework		
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Waste water management										
Sewerage		106,069	60,463	72,446	85,087	85,089	85,089	98,759	103,697	108,363
Waste management										
Solid waste removal		70,282	57,531	76,432	87,902	87,902	87,902	90,253	94,766	99,031
Total Trading services		507,477	334,289	432,550	494,831	488,073	488,073	535,566	562,345	587,651
Other										
Total Revenue - Functional		958,722	714,607	669,706	833,168	841,101	841,101	878,763	922,702	964,225

Setsoto Local Municipality - Table A2 Budgeted Financial Performance (Revenue and expenditure by functional classification)

Functional Classification Description	Notes	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue and Expenditure Framework		
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Expenditure - Functional										
Municipal governance and administration										
Executive and council										
Mayor and council		57,897	43,885	39,196	34,697	53,192	53,192	54,614	57,345	59,926
Municipal Manager, town secretary and chief executive		8,773	7,896	8,537	7,741	7,031	7,031	7,554	7,932	8,289
		66,670	51,781	47,733	42,438	60,223	60,223	62,168	65,277	68,215
Finance and administration										
Administrative and corporate support		13,304	15,949	16,501	20,891	18,100	18,100	21,998	23,098	24,138
Asset management		5,735	6,410	3,508	3,472	4,218	4,218	5,033	5,285	5,522
Finance		54,819	40,953	47,218	41,884	47,066	47,066	48,968	51,417	53,732
Fleet management		2,742	1,920	1,306	2,260	1,360	1,360	2,981	3,130	3,271
Human resources		9,893	24,457	12,662	14,600	11,875	11,875	12,996	13,646	14,261
Information technology		5,486	3,732	4,234	5,624	3,476	3,476	3,205	3,365	3,516
Legal services		2,247	3,479	2,438	4,093	1,726	1,726	5,083	5,338	5,578
Property services		25,183	8,399	18,165	5,742	1,208	1,208	750	788	824
Risk management		-	-	4	2	8	8	-	-	-
Security services		12,112	12,900	14,292	10,545	15,255	15,255	16,075	16,879	17,638
Supply chain management		3,106	2,771	2,118	1,493	2,037	2,037	2,542	2,670	2,790
		134,627	120,970	122,446	110,606	106,329	106,329	119,631	125,616	131,270
Internal audit										
Governance function		4,507	4,164	4,341	4,682	4,109	4,109	4,213	4,424	4,623
Total municipal governance and administration		205,804	176,915	174,520	157,726	170,661	170,661	186,012	195,317	204,108
Community and public safety										
Community and social services										
Cemeteries, funeral parlours and crematoriums		5,166	4,489	4,665	5,482	17,007	17,007	19,007	19,957	20,855
Community halls and facilities		113	-	-	-	-	-	-	-	-

Setso Local Municipality - Table A2 Budgeted Financial Performance (Revenue and expenditure by functional classification)

Functional Classification Description	Notes	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue and Expenditure Framework		
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Disaster management		847	936	1,461	787	1,648	1,648	1,128	1,184	1,238
		6,126	5,425	6,126	6,269	18,655	18,655	20,135	21,141	22,093
Sport and recreation										
Recreational facilities		81	-	-	20	-	-	-	-	-
Sports grounds and stadiums		12,628	10,360	10,920	10,053	10,762	10,762	9,872	10,366	10,832
		12,709	10,360	10,920	10,073	10,762	10,762	9,872	10,366	10,832
Public safety										
Fire fighting and protection		636	297	238	654	746	746	1,406	1,476	1,544
Police forces, traffic and street parking control		8,774	11,963	8,693	8,744	8,675	8,675	10,281	10,796	11,283
		9,410	12,260	8,931	9,398	9,421	9,421	11,687	12,272	12,827
Housing										
Housing		12,483	19,780	10,123	10,670	15,501	15,501	17,243	18,105	18,920
Health										
Health services		1,707	-	-	-	-	-	-	-	-
Total community and public safety		42,435	47,825	36,100	36,410	54,339	54,339	58,937	61,884	64,672
Economic and environmental services										
Planning and development										
Corporate wide strategic planning (IDPs, LEDs)		4,430	3,293	3,445	5,313	3,602	3,602	6,831	7,172	7,496
Project management unit		7,431	3,465	3,629	7,622	4,022	4,022	4,014	4,215	4,404
		11,861	6,758	7,074	12,935	7,624	7,624	10,845	11,387	11,900
Road transport										
Roads		146,229	405,292	26,305	142,175	93,157	93,157	89,891	94,386	98,634

Setsoto Local Municipality - Table A2 Budgeted Financial Performance (Revenue and expenditure by functional classification)

Functional Classification Description	Notes	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue and Expenditure Framework		
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Environmental protection										
Total economic and environmental services		158,090	412,050	33,379	155,110	100,781	100,781	100,736	105,773	110,534
Trading services										
Energy sources										
Electricity		81,508	95,464	107,606	126,736	120,283	120,283	140,379	147,398	151,727
Water management										
Water treatment		-	4,083	-	-	-	-	-	-	-
Water distribution		94,288	91,942	81,186	64,568	84,516	84,516	86,328	90,644	94,725
		94,288	96,025	81,186	64,568	84,516	84,516	86,328	90,644	94,725
Waste water management										
Sewerage		49,883	53,414	45,053	42,127	49,935	49,935	48,163	50,572	52,848
Waste management										
Solid waste disposal (Landfill sites)		476	-	-	1,317	1,788	1,788	1,788	1,878	1,962
Solid waste removal		53,759	51,775	53,413	39,391	39,563	39,563	39,196	41,156	43,009
		54,235	51,775	53,413	40,708	41,351	41,351	40,984	43,034	44,971
Total trading services		279,914	296,678	287,258	274,139	296,085	296,085	315,854	331,648	344,271
Other										
Total Expenditure - Functional		686,243	933,468	531,257	623,385	621,866	621,866	661,539	694,622	723,585
(Deficit)/Surplus for the year		272,479	(218,861)	138,449	209,783	219,235	219,235	217,224	228,080	240,640

Setsotho Local Municipality - Table A3 Budgeted Financial Performance (Revenue and expenditure by municipal vote)

Vote Description	Ref	2019/20	2020/21	2021/22	Current year 2022/23			2023/24 Medium term revenue and expenditure framework		
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Revenue by Vote										
Vote 1 - Executive and Council		101,081	101,127	39,390	7,853	7,760	7,760	7,762	8,150	8,517
Vote 2 - Municipal Manager		9,991	26,230	11,032	14,424	14,384	14,384	6	6	7
Vote 3 - Finance		107,805	99,817	106,794	115,629	130,056	130,056	123,033	129,184	134,998
Vote 4 - Administration and Support		637	457	558	131	501	501	400	420	439
Vote 5 - Development Planning Social Security		104,970	55,502	80,142	89,370	89,271	89,271	92,369	96,989	101,353
Vote 6 - Technical Services		634,238	431,474	431,790	605,761	599,129	599,129	655,193	687,953	718,911
Total Revenue by Vote		958,722	714,607	669,706	833,168	841,101	841,101	878,763	922,702	964,225
Expenditure by Vote (to be appropriated)										
Vote 1 - Executive and Council		57,897	43,885	39,196	34,697	53,192	53,192	54,614	57,345	59,926
Vote 2 - Municipal Manager		23,196	19,085	20,561	23,362	18,226	18,226	21,803	22,893	23,924
Vote 3 - Finance		63,660	50,134	52,775	46,849	53,321	53,321	56,543	59,372	62,044
Vote 4 - Administration and Support		25,444	43,885	31,601	39,584	31,701	31,701	40,077	42,082	43,977
Vote 5 - Development Planning Social Security		121,482	101,119	111,847	82,735	96,652	96,652	99,504	104,480	109,185
Vote 6 - Technical Services		394,564	675,360	275,208	396,158	368,774	368,774	388,999	408,450	424,529
Total Expenditure by Vote		686,243	933,468	531,188	623,385	621,866	621,866	661,540	694,622	723,585
(Deficit)/Surplus for the year		272,479	(218,861)	138,518	209,783	219,235	219,235	217,223	228,080	240,640

Setsoto Local Municipality - Table A3 Budgeted Financial Performance (Revenue and expenditure by municipal vote)

Vote Description	Ref	2019/20	2020/21	2021/22	Current year 2022/23			2023/24 Medium term revenue and expenditure framework		
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26

Setsotho Local Municipality - Table A3 Budgeted Financial Performance (Revenue and expenditure by municipal vote)

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue and Expenditure Framework		
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Revenue by Vote										
Vote 1 - Executive and Council										
1.1 - Mayor and Council		101,081	101,127	39,390	7,853	7,760	7,760	7,762	8,150	8,517
Vote 2 - Municipal Manager										
2.1 - Municipal Manager		9,954	18,083	10,981	14,374	14,374	14,374	-	-	-
2.3 - Strategic Planning		37	8,147	51	50	10	10	6	6	7
		9,991	26,230	11,032	14,424	14,384	14,384	6	6	7
Vote 3 - Finance										
3.1 - Finance		107,805	101,421	106,794	115,629	130,056	130,056	123,033	129,184	134,998
3.2 - Asset Management		-	(1,604)	-	-	-	-	-	-	-
		107,805	99,817	106,794	115,629	130,056	130,056	123,033	129,184	134,998
Vote 4 - Administration and Support										
4.1 - Administration and Corporate Support		118	197	183	131	501	501	400	420	439
4.2 - Human Resources		519	260	375	-	-	-	-	-	-
		637	457	558	131	501	501	400	420	439
Vote 5 - Development Planning Social Security										
5.1 - Solid Waste Removal		70,282	57,531	76,432	87,902	87,902	87,902	90,253	94,766	99,031
5.2 - Property Services		33,003	(4,528)	1,953	81	54	54	1,241	1,303	1,362
5.3 - Cemeteries		762	1,250	1,113	1,000	1,000	1,000	750	788	823
5.4 - Sport Grounds		36	3	14	15	20	20	15	16	16
5.5 - Community Halls		105	14	22	12	30	30	30	32	33
5.6 - Police Forces and Traffic		708	1,207	574	330	235	235	60	63	66
5.7 - Fire Fighting and Protection		74	25	34	30	30	30	20	21	22
		104,970	55,502	80,142	89,370	89,271	89,271	92,369	96,989	101,353
Vote 6 - Technical Services										
6.1 - Electricity Services		139,271	111,003	123,710	137,624	131,304	131,304	147,264	154,627	161,586

Setsoto Local Municipality - Table A3 Budgeted Financial Performance (Revenue and expenditure by municipal vote)

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue and Expenditure Framework		
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
6.2 - Water Distribution		191,855	105,292	159,962	184,218	183,778	183,778	199,290	209,255	218,671
6.3 - Sewer Services		106,069	60,463	72,446	85,087	85,089	85,089	98,759	103,697	108,363
6.4 - Roads		65,160	25,431	37,714	48,954	48,953	48,953	59,875	62,869	65,698
6.5 - Housing		(48,389)	(9,928)	533	(122)	5	5	5	5	5
6.6 - Project Management Unit		180,272	139,213	37,425	150,000	150,000	150,000	150,000	157,500	164,588
		634,238	431,474	431,790	605,761	599,129	599,129	655,193	687,953	718,911
Total Revenue by Vote		958,722	714,607	669,706	833,168	841,101	841,101	878,763	922,702	964,225

Setsotho Local Municipality - Table A3 Budgeted Financial Performance (Revenue and expenditure by municipal vote)

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue and Expenditure Framework		
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Expenditure by Vote										
Vote 1 - Executive and Council										
1.1 - Mayor and Council		57,897	43,885	39,196	34,697	53,192	53,192	54,614	57,345	59,926
Vote 2 - Municipal Manager										
2.1 - Municipal Manager		8,773	7,896	8,537	7,741	7,031	7,031	7,554	7,932	8,289
2.2 - Governance Internal Audit		4,507	4,164	4,341	4,682	4,109	4,109	4,213	4,424	4,623
2.3 - Strategic Planning		4,430	3,293	3,445	5,313	3,602	3,602	6,831	7,172	7,496
2.4 - Information Technology		5,486	3,732	4,234	5,624	3,476	3,476	3,205	3,365	3,516
2.5 - Risk Management		-	-	4	2	8	8	-	-	-
		23,196	19,085	20,561	23,362	18,226	18,226	21,803	22,893	23,924
Vote 3 - Finance										
3.1 - Finance		54,819	40,953	47,149	41,884	47,066	47,066	48,968	51,417	53,732
3.2 - Asset Management		5,735	6,410	3,508	3,472	4,218	4,218	5,033	5,285	5,522
3.3 - Supply Chain Management		3,106	2,771	2,118	1,493	2,037	2,037	2,542	2,670	2,790
		63,660	50,134	52,775	46,849	53,321	53,321	56,543	59,372	62,044
Vote 4 - Administration and Support										
4.1 - Administration and Corporate Support		13,304	15,949	16,501	20,891	18,100	18,100	21,998	23,098	24,138
4.2 - Human Resources		9,893	24,457	12,662	14,600	11,875	11,875	12,996	13,646	14,261
4.3 - Legal Services		2,247	3,479	2,438	4,093	1,726	1,726	5,083	5,338	5,578
		25,444	43,885	31,601	39,584	31,701	31,701	40,077	42,082	43,977
Vote 5 - Development Planning Social Security										
5.1 - Solid Waste Removal		54,236	51,775	53,413	40,708	41,351	41,351	40,985	43,034	44,971
5.2 - Property Services		26,890	8,399	18,165	5,742	1,208	1,208	750	788	824
5.3 - Cemeteries		5,166	4,489	4,665	5,482	17,007	17,007	19,007	19,957	20,855
5.4 - Sport Grounds		12,708	10,360	10,920	10,073	10,762	10,762	9,872	10,366	10,832
5.5 - Community Halls		113	-	-	-	-	-	-	-	-
5.6 - Police Forces and Traffic		8,774	11,963	8,693	8,744	8,675	8,675	10,281	10,796	11,283

Setsotho Local Municipality - Table A3 Budgeted Financial Performance (Revenue and expenditure by municipal vote)

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue and Expenditure Framework		
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
5.7 - Fire Fighting and Protection		636	297	238	654	746	746	1,406	1,476	1,544
5.8 - Security Services		12,112	12,900	14,292	10,545	15,255	15,255	16,075	16,879	17,638
5.9 - Disaster Management		847	936	1,461	787	1,648	1,648	1,128	1,184	1,238
		121,482	101,119	111,847	82,735	96,652	96,652	99,504	104,480	109,185
Vote 6 - Technical Services										
6.1 - Electricity Services		81,508	95,464	107,606	126,736	120,283	120,283	140,379	147,398	151,727
6.2 - Water Distribution		94,288	96,025	81,186	64,568	84,516	84,516	86,328	90,644	94,725
6.3 - Sewer Services		49,883	53,414	45,053	42,127	49,935	49,935	48,163	50,572	52,848
6.4 - Roads		146,229	405,292	26,305	142,175	93,157	93,157	89,891	94,386	98,634
6.5 - Housing		12,483	19,780	10,123	10,670	15,501	15,501	17,243	18,105	18,920
6.6 - Project Management Unit		7,431	3,465	3,629	7,622	4,022	4,022	4,014	4,215	4,404
6.7 - Fleet Management		2,742	1,920	1,306	2,260	1,360	1,360	2,981	3,130	3,271
		394,564	675,360	275,208	396,158	368,774	368,774	388,999	408,450	424,529
Total Expenditure by Vote		686,243	933,468	531,188	623,385	621,866	621,866	661,540	694,622	723,585
(Deficit)/Surplus for the year		272,479	(218,861)	138,518	209,783	219,235	219,235	217,223	228,080	240,640

Setso Local Municipality - Table A4 Budgeted Financial Performance (Revenue and Expenditure)

Description	Ref	2019/20	2020/21	2021/22	Current year 2022/23			2023/24 Medium term revenue and expenditure framework			
		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Pre-Audited outcome	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Figures in Rand thousand											
Revenue											
Exchange revenue											
Service charges - Electricity		84,664	87,999	93,535	99,050	94,730	94,730	54,859	109,264	114,727	119,890
Service charges - Water		59,227	60,995	65,672	68,452	68,014	68,014	44,312	70,092	73,597	76,908
Service charges - Waste water management		33,067	35,033	37,550	39,407	39,407	39,407	23,319	40,258	42,271	44,173
Service charges - Waste management		35,141	34,635	48,383	51,183	51,183	51,183	30,146	54,253	56,966	59,530
Sale of goods and rendering of services		1,725	2,223	1,985	1,631	1,965	1,965	1,032	1,765	1,853	1,937
Interest earned from receivables		33,507	28,914	34,299	35,000	40,000	40,000	25,929	40,000	42,000	43,890
Interest earned from current and non current assets		4,167	1,850	4,772	3,700	5,800	5,800	4,919	3,500	3,675	3,840
Dividends		134	47	55	60	77	77	77	80	84	88
Rent on land		1,310	1,289	1,905	26	2	2	1,030	1,201	1,261	1,318
Rental from fixed assets		598	59	121	(10)	88	88	53	75	79	82
Operational revenue		1,142	1,965	601	549	7,835	7,835	228	375	394	412
		254,682	255,009	288,878	299,048	309,101	309,101	185,904	320,863	336,907	352,068
Non-exchange revenue											
Property rates		64,265	66,418	64,828	73,985	73,985	73,985	39,804	76,749	80,586	84,212
Fines, penalties and forfeits		675	1,105	463	230	150	150	92	10	11	11
Licences or permits		37	70	51	50	10	10	4	6	6	7
Transfer and subsidies - Operational		394,774	243,876	216,782	238,854	238,854	238,854	170,115	255,437	268,209	280,278
Operational revenue		-	196	840	-	-	-	-	5,500	5,775	6,035
Gains on disposal of assets		(16,932)	(18,732)	478	-	-	-	389	-	-	-
		442,819	292,933	283,442	313,119	312,999	312,999	210,404	337,702	354,587	370,543
Total revenue excluding capital transfers and contributions)		697,501	547,942	572,320	612,167	622,100	622,100	396,308	658,565	691,494	722,611

Setso Local Municipality - Table A4 Budgeted Financial Performance (Revenue and Expenditure)

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue and Expenditure Framework			
		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Pre-Audited outcome	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Figures in Rand thousand											
Expenditure											
Employee related costs		199,983	222,426	215,404	228,323	229,654	229,654	129,468	235,005	246,755	257,863
Remuneration of councillors		26,872	12,967	12,871	12,535	14,282	14,282	8,464	14,641	15,373	16,065
Bulk purchases - electricity		67,088	79,631	92,583	103,590	103,590	103,590	55,408	123,272	129,436	135,260
Inventory consumed		19,766	14,908	18,537	24,730	10,993	10,993	2,460	26,208	27,518	26,454
Debt impairment		8,963	76,736	-	31,064	31,064	31,064	2	32,469	34,092	35,627
Depreciation and amortisation		149,987	394,456	-	120,865	120,842	120,842	-	110,734	116,272	121,504
Interest		7,000	4,044	2,061	1,555	1,174	1,174	1,169	2,502	2,627	2,745
Contracted services		30,871	17,577	24,898	16,818	28,114	28,114	18,857	26,359	27,678	28,924
Transfers and subsidies		25,120	30,601	22,699	14,776	23,659	23,659	23,659	38,951	40,900	42,740
Irrecoverable debts written off		111,589	51,192	113,924	44,000	30,720	30,720	16,360	20,182	21,191	22,144
Operational costs		38,788	29,068	28,278	25,131	27,842	27,842	19,548	31,283	32,848	34,328
Losses on disposal of Assets		277	(73)	-	-	-	-	-	-	-	-
Total expenditure		686,304	933,533	531,255	623,387	621,934	621,934	275,395	661,606	694,690	723,654
(Deficit)/Surplus		11,197	(385,591)	41,065	(11,220)	166	166	120,913	(3,041)	(3,196)	(707,534)
Transfers and subsidies - capital (monetary allocations)		261,222	166,664	97,385	221,001	219,001	219,001	65,593	220,198	231,208	241,612
(Deficit)/Surplus after capital transfers and contributions		272,419	(218,927)	138,450	209,781	219,167	219,167	186,506	217,157	228,012	(465,922)
Intercompany/Parent subsidiary transactions		64	67	68	-	70	70	41	65	68	71
(Deficit)/Surplus for the year		272,483	(218,860)	138,518	209,781	219,237	219,237	186,547	217,222	228,080	(465,851)

Setso Local Municipality - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2019/20	2020/21	2021/22	Current year 2022/23			2023/24 Medium term revenue and expenditure framework			
		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Pre-Audited outcome	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Capital expenditure - Vote											
Single-year expenditure to be appropriated											
Vote 1 - Executive and Council		19	21	-	154	1,021	1,021	1,021	-	-	-
Vote 2 - Municipal Manager		81	26	108	112	228	228	234	-	-	-
Vote 3 - Finance		(4)	60	163	200	34	34	40	-	-	-
Vote 4 - Administration and Support		692	1,198	544	653	515	515	139	-	-	-
Vote 5 - Development Planning Social Security		12,431	19,868	106	4,218	7,560	7,560	33	22,020	23,121	24,162
Vote 6 - Technical Services		181,316	200,512	119,433	244,153	221,538	221,538	86,911	215,973	223,872	232,849
Capital single-year expenditure sub-total		194,535	221,685	120,354	249,490	230,896	230,896	88,378	237,993	246,993	257,011

Capital expenditure - Functional

Governance and administration

Executive and council	35	47	68	194	1,036	1,036	1,042	-	-	-
Finance and administration	699	3,201	734	903	762	762	392	-	-	-
	734	3,248	802	1,097	1,798	1,798	1,434	-	-	-

Community and public safety

Community and social services	7,053	-	42	50	-	-	-	-	-	-
Sport and recreation	5,294	16,601	19	1,562	3,954	3,954	2	11,000	11,550	12,070
Public safety	7	8	20	-	-	-	31	-	-	-
Housing	57	-	99	4,620	98	98	108	-	-	-
	12,411	16,609	180	6,232	4,052	4,052	141	11,000	11,550	12,070

Economic and environmental services

Planning and development	89	-	17	22	-	-	-	-	-	-
Road transport	6,653	10,521	-	5,000	4,000	4,000	7	5,000	5,250	5,486
	6,742	10,521	17	5,022	4,000	4,000	7	5,000	5,250	5,486

Trading services

Energy sources	45,023	18,561	10,144	20,293	4,623	4,623	724	11,775	9,464	8,778
Water management	102,099	128,996	96,568	214,240	201,971	201,971	84,301	187,173	196,532	205,391
Waste water management	27,459	42,383	12,622	-	10,846	10,846	1,771	12,025	12,626	13,194
Waste management	64	1,368	22	2,606	3,606	3,606	-	11,020	11,571	12,092
	174,645	191,308	119,356	237,139	221,046	221,046	86,796	221,993	230,193	239,455

Total Capital expenditure - Functional

	194,532	221,686	120,355	249,490	230,896	230,896	88,378	237,993	246,993	257,011
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Funded by:

National government	158,035	172,053	110,225	221,001	221,001	221,001	86,072	220,198	231,208	241,612
Borrowing	2,635	(2)	75	5,800	1,021	1,021	1,024	14,775	12,614	12,070
Internally generated funds	19,803	140	9,183	225	16	16	827	3,020	3,171	3,330
	22,438	138	9,258	6,025	1,037	1,037	1,851	17,795	15,785	15,400

Total capital funding

	180,473	172,191	119,483	227,026	222,038	222,038	87,923	237,993	246,993	257,012
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Setsoto Local Municipality - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2019/20	2020/21	2021/22	Current year 2022/23			2023/24 Medium term revenue and expenditure framework			
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Pre-Audited outcome	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26

Setsotho Local Municipality - Table A5 Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue and Expenditure Framework			
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Pre-Audited outcome	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Capital expenditure - Municipal vote											
Single-year expenditure appropriation											
Vote 1 - Executive and Council											
1.1 - Mayor and Council		19	21	-	154	1,021	1,021	1,021	-	-	-
Vote 2 - Municipal Manager											
2.1 - Municipal Manager		17	26	68	40	15	15	21	-	-	-
2.3 - Strategic Planning		64	-	17	22	-	-	-	-	-	-
2.4 - Information Technology		-	-	23	50	213	213	213	-	-	-
		81	26	108	112	228	228	234	-	-	-
Vote 3 - Finance											
3.1 - Finance		(20)	58	146	200	34	34	34	-	-	-
3.2 - Asset Management		2	-	3	-	-	-	6	-	-	-
3.3 - Supply Chain Management		14	2	14	-	-	-	-	-	-	-
		(4)	60	163	200	34	34	40	-	-	-
Vote 4 - Administration and Support											
4.1 - Administration and Corporate Support		592	1	15	533	473	473	73	-	-	-
4.2 - Human Resources		40	1,197	513	110	42	42	42	-	-	-
4.3 - Legal Services		60	-	16	10	-	-	24	-	-	-
		692	1,198	544	653	515	515	139	-	-	-
Vote 5 - Development Planning Social Security											
5.1 - Solid Waste Removal		64	1,368	22	2,606	3,606	3,606	-	11,020	11,571	12,092
5.2 - Property Services		-	1,890	-	-	-	-	-	-	-	-
5.3 - Cemeteries		7,053	-	42	50	-	-	-	-	-	-
5.4 - Sport Grounds		5,294	16,601	19	1,562	3,954	3,954	2	11,000	11,550	12,070
5.6 - Police Forces and Traffic		-	8	-	-	-	-	30	-	-	-
5.7 - Fire Fighting and Protection		7	-	20	-	-	-	1	-	-	-
5.8 - Security Services		13	1	3	-	-	-	-	-	-	-
		12,431	19,868	106	4,218	7,560	7,560	33	22,020	23,121	24,162
Vote 6 - Technical Services											

Setso Local Municipality - Table A5 Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue and Expenditure Framework			
		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Pre-Audited outcome	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Figures in Rand thousand											
6.1 - Electricity Services		45,023	18,561	10,144	20,293	4,623	4,623	724	11,775	9,464	8,778
6.2 - Water Distribution		102,099	128,996	96,568	214,240	201,971	201,971	84,301	187,173	196,532	205,391
6.3 - Sewer Services		27,459	42,383	12,622	-	10,846	10,846	1,771	12,025	12,626	13,194
6.4 - Roads		6,653	10,521	-	5,000	4,000	4,000	7	5,000	5,250	5,486
6.5 - Housing		57	-	99	4,620	98	98	108	-	-	-
6.6 - Project Management Unit		25	-	-	-	-	-	-	-	-	-
6.7 - Fleet Management		-	51	-	-	-	-	-	-	-	-
		181,316	200,512	119,433	244,153	221,538	221,538	86,911	215,973	223,872	232,849
Capital single-year expenditure sub-total		194,535	221,685	120,354	249,490	230,896	230,896	88,378	237,993	246,993	257,011

Setso Local Municipality - Table A6 Budgeted Financial Position

Description	Ref	2019/20	2020/21	2021/22	Current year 2022/23			2023/24 Medium term revenue and expenditure framework			
		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Pre-Audited outcome	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Figures in Rand thousand											
Assets											
Current assets											
Cash and cash equivalents		341,025	45,526	93,559	151,346	35,267	35,267	80,297	76,793	(17,228)	(15,720)
Trade and other receivables from exchange transactions		490,204	297,643	220,383	(25,000)	204,187	204,187	292,628	209,604	-	-
Receivables from non-exchange transactions		85,679	48,596	50,784	-	43,359	43,359	62,319	55,024	-	-
Current portion of non-current receivables		6,813	189	189	-	189	189	189	189	-	-
Inventory		4,352	2,613	2,704	(11,483)	2,613	2,613	5,454	2,614	-	-
VAT		19,536	8,103	107,753	-	100,901	100,901	132,568	113,929	-	-
Other current assets		6,184	3,249	9,273	-	9,204	9,204	9,355	9,358	-	-
Total current assets		953,793	405,919	484,645	114,863	395,720	395,720	582,810	467,511	(17,228)	(15,720)
Non current assets											
Investments		7,221	3,616	3,674	-	3,616	3,616	3,673	3,673	-	-
Investment property		132,937	83,725	83,725	-	83,725	83,725	73,849	73,849	-	-
Property, plant and equipment		5,512,041	2,539,627	2,715,291	249,489	2,770,477	2,770,477	2,556,808	2,706,425	246,993	257,012
Heritage assets		143,107	71,554	16,265	-	71,554	71,554	15,386	15,386	-	-
Intangible assets		2,184	545	545	-	545	545	173	173	-	-
Other non-current assets		-	-	(879)	-	-	-	-	-	-	-
Total non current assets		5,797,490	2,699,067	2,818,621	249,489	2,929,917	2,929,917	2,649,889	2,799,506	246,993	257,012
Total assets		6,751,283	3,104,986	3,303,266	364,352	3,325,637	3,325,637	3,232,699	3,267,017	229,765	241,292

Setso Local Municipality - Table A6 Budgeted Financial Position

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue and Expenditure Framework			
		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Pre-Audited outcome	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Liabilities											
Current liabilities											
Financial liabilities		16,042	8,984	714	500	8,984	8,984	725	2,361	-	-
Consumer deposits		6,219	3,188	3,195	-	3,188	3,188	3,191	3,205	-	-
Trade and other payables from exchange transactions		247,862	118,075	117,533	255,918	118,075	118,075	71,766	123,383	-	-
Trade and other payables from non-exchange transactions		47,105	55,260	126,983	-	55,260	55,260	120,372	83,261	-	-
Provision		8,330	(3,363)	1,959	14,773	1,959	1,959	2,399	2,399	-	-
VAT		120,381	70,015	65,387	-	71,889	71,889	81,681	64,953	-	-
Other current liabilities		1,348	6,711	1,389	-	1,389	1,389	1,864	1,864	-	-
Total current liabilities		447,287	258,870	317,160	271,191	260,744	260,744	281,998	281,426	-	-
Non current liabilities											
Financial liabilities		31,008	3,687	2,969	-	3,687	3,687	1,265	1,265	-	-
Provisions		11,835	27,449	11,459	-	11,459	11,459	-	-	-	-
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		116,461	51,932	67,922	-	67,922	67,922	101,924	101,924	-	-
Total non current liabilities		159,304	83,068	82,350	-	83,068	83,068	103,189	103,189	-	-
Total liabilities		606,591	341,938	399,510	271,191	343,812	343,812	385,187	384,615	-	-
Net assets		6,144,692	2,763,048	2,903,756	93,161	2,981,825	2,981,825	2,847,512	2,882,402	229,765	241,292
Community wealth/Equity											
Accumulated surplus/ (deficit)		6,121,246	2,762,810	2,903,158	186,874	2,958,920	2,958,920	2,847,351	2,878,034	228,080	(465,851)

Setso Local Municipality - Table A7 Budgeted Cash Flow

Description	Ref	2019/20	2020/21	2021/22	Current year 2022/23			2023/24 Medium term revenue and expenditure framework			
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Pre-Audited outcome	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Cash flow from operating activities											
Receipts											
Property rates		257,859	126,121	184,123	104,594	27,574	27,574	89,503	76,749	80,586	84,212
Service charges		102,583	105,958	123,805	188,257	(22,794)	(22,794)	66,073	279,434	293,405	306,609
Other revenue		4,569	3,956	7,548	40,150	(29,598)	(29,598)	2,615	3,411	3,582	3,743
Transfers and Subsidies - Operational		393,759	207,807	183,661	325,048	120,586	120,586	119,743	255,437	268,209	280,278
Transfers and Subsidies - Capital		73,784	122,229	91,791	221,003	218,999	218,999	165,533	220,198	231,208	241,612
Payments											
Suppliers and employees		179,406	(35,689)	(181,925)	(244,314)	(388,866)	(388,866)	(147,245)	-	-	-
Finance charges		-	-	-	(545)	(572)	(572)	-	-	-	-
Transfers and subsidies		-	-	(4,089)	-	-	-	(1,234)	-	-	-
Net cash from/(used) operating activities		1,011,960	530,382	404,914	634,193	(74,671)	(74,671)	294,988	835,229	876,990	916,454
Cash flow from investing activities											
Receipts											
Proceeds on disposal of PPE		393	520	446	-	-	-	389	-	-	-
Payments											
Capital assets		(187,328)	(182,022)	(141,961)	(227,026)	(215,712)	(215,712)	(102,554)	(231,198)	(242,758)	(253,682)
Net cash from/(used) investing activities		(186,935)	(181,502)	(141,515)	(227,026)	(215,712)	(215,712)	(102,165)	(231,198)	(242,758)	(253,682)
Cash flow from financing activities											
Receipts											
Borrowing long term/refinancing		-	-	-	5,800	(6,090)	(6,090)	-	-	-	-
Increase (decrease) in consumer deposits		-	112	(166)	-	-	-	(97)	-	-	-
Payments											
Repayment of borrowing		-	(3,943)	(4,327)	(500)	(525)	(525)	(599)	-	-	-
Net cash from/(used) investing activities		-	(3,831)	(4,493)	5,300	(6,615)	(6,615)	(696)	-	-	-

Setsoto Local Municipality - Table A7 Cash Flow

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue and Expenditure Framework			
		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Pre-Audited outcome	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Figures in Rand thousand											
Net Increase/ (Decrease) in cash held		825,025	345,049	258,906	412,467	(296,998)	(296,998)	192,127	604,031	634,232	662,772
Cash/cash equivalents at the year begin:		60,956	30,207	45,517	-	46,918	46,918	93,188	46,918	650,948	1,285,180
Cash/cash equivalents at the year end:		885,981	375,256	304,423	412,467	(250,080)	(250,080)	285,315	650,949	1,285,180	1,947,952

Setsoto Local Municipality - Table A8 Cash Backed Reserves/Accumulated Surplus Reconciliation

Description	Ref	2019/20	2020/21	2021/22	Current year 2022/23			2023/24 Medium term revenue and expenditure framework			
		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Pre-Audited outcome	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Figures in Rand thousand											
Cash and investments available											
Cash/cash equivalents at the year end		885,981	375,256	304,423	412,467	(250,080)	(250,080)	285,315	650,949	1,285,180	1,947,952
Other current investments > 90 days		(54,752)	(32,087)	9,519	(286,121)	489,534	489,534	87,610	(364,552)	(1,302,408)	(1,932,232)
Investments - Property, plant and equipment		5,512,041	2,539,627	2,715,291	249,489	2,770,477	2,770,477	2,556,808	2,706,425	246,993	257,012
Cash and investments available:		6,343,270	2,882,796	3,029,233	375,835	3,009,931	3,009,931	2,929,733	2,992,822	229,765	272,732
Application of cash and investments											
Other working capital requirements		(252,858)	(120,003)	(120,040)	(244,401)	(117,897)	(117,897)	(75,584)	(125,819)	-	-
Surplus(shortfall)		6,596,128	3,002,799	3,149,273	620,236	3,127,828	3,127,828	3,005,317	3,118,641	229,765	272,732

Setso Local Municipality - Table A9 Asset Management

Description	Ref	2019/20	2020/21	2021/22	Current year 2022/23			2023/24 Medium term revenue and expenditure framework		
		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Figures in Rand thousand										
Capital expenditure										
New assets										
Roads infrastructure		6,591	6,445	-	-	-	-	-	-	-
Electrical infrastructure		-	608	68	9,193	1,123	1,123	9,150	6,608	6,584
Water supply infrastructure		13,459	(4,737)	-	-	-	-	3,000	3,150	3,308
Sanitation infrastructure		-	34,449	7,513	-	3,496	3,496	2,025	2,126	2,222
Solid waste infrastructure		-	-	-	2,606	3,606	3,606	7,000	7,350	7,681
Infrastructure		20,050	36,765	7,581	11,799	8,225	8,225	21,175	19,234	19,795
Community facilities		7,053	-	35	50	-	-	-	-	-
Computer equipment		4	46	142	842	702	702	-	-	-
Furniture and office equipment		14	-	-	-	-	-	-	-	-
Transport assets		25	5,026	-	-	-	-	-	-	-
Land		-	1,890	-	-	-	-	-	-	-
Total New assets		27,146	43,727	7,758	12,691	8,927	8,927	21,175	19,234	19,795
Renewal of existing assets										
Electrical infrastructure		-	-	-	4,000	-	-	-	-	-
Water supply infrastructure		-	275	1,858	2,000	43,670	43,670	30,000	31,500	32,918
Sanitation infrastructure		-	4,633	3,173	-	350	350	-	-	-
Infrastructure		-	4,908	5,031	6,000	44,020	44,020	30,000	31,500	32,918
Upgrading of existing assets										
Roads infrastructure		-	-	-	5,000	4,000	4,000	-	-	-
Storm water infrastructure		-	4,077	-	-	-	-	-	-	-
Electrical infrastructure		45,023	17,954	10,025	2,000	2,000	2,000	-	-	-
Water supply infrastructure		81,790	101,793	94,695	212,240	158,301	158,301	154,173	161,882	169,166
Sanitation infrastructure		27,459	3,301	1,936	-	7,000	7,000	10,000	10,500	10,973
Infrastructure		154,272	127,125	106,656	219,240	171,301	171,301	164,173	172,382	180,139
Sport and recreation facilities		12,084	16,601	-	1,562	3,954	3,954	11,000	11,550	12,070
Operational buildings		-	-	-	4,500	-	-	-	-	-
Furniture and office equipment		875	1,270	882	497	173	173	20	21	22
Transport assets		156	51	30	5,000	2,521	2,521	11,625	12,306	12,070

Setsoto Local Municipality - Table A9 Asset Management

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue and Expenditure Framework		
		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Figures in Rand thousand										
Total Upgrading of existing assets		167,387	145,047	107,568	230,799	177,949	177,949	186,818	196,259	24,162
Capital expenditure										
Roads infrastructure		6,591	6,445	-	5,000	4,000	4,000	-	-	-
Storm water infrastructure		-	4,077	-	-	-	-	-	-	-
Electrical infrastructure		45,023	18,562	10,093	15,193	3,123	3,123	9,150	6,608	6,584
Water supply infrastructure		95,249	97,331	96,553	214,240	201,971	201,971	187,173	196,532	205,392
Sanitation infrastructure		27,459	42,383	12,622	-	10,846	10,846	12,025	12,626	13,195
Solid waste infrastructure		-	-	-	2,606	3,606	3,606	7,000	7,350	7,681
Infrastructure		174,322	168,798	119,268	237,039	223,546	223,546	215,348	223,116	232,852
Community facilities		7,053	-	35	50	-	-	-	-	-
Sport and recreation facilities		12,084	16,601	-	1,562	3,954	3,954	11,000	11,550	12,070
Community assets		19,137	16,601	35	1,612	3,954	3,954	11,000	11,550	12,070
Operational buildings		-	-	-	4,500	-	-	-	-	-
Computer equipment		4	46	142	842	702	702	-	-	-
Furniture and office equipment		889	1,270	882	497	173	173	20	21	22
Transport assets		181	5,077	30	5,000	2,521	2,521	11,625	12,306	12,070
Land		-	1,890	-	-	-	-	-	-	-
Total Capital expenditure		194,533	193,682	120,357	249,490	230,896	230,896	237,993	246,993	257,014
Total Capital expenditure - Asset class		194,533	193,682	120,357	249,490	230,896	230,896	237,993	246,993	76,875
Asset register summary - PPE (WDV)										
Roads Infrastructure		1,815,745	749,737	749,737	5,000	753,737	753,737	605,835	-	-
Electrical Infrastructure		353,767	144,232	153,275	10,600	144,232	144,232	142,338	308	-
Water Supply Infrastructure		1,477,892	703,614	703,614	2,000	705,114	705,114	792,664	3,150	3,308
Sanitation Infrastructure		735,560	346,528	346,528	-	346,528	346,528	373,404	-	-
Solid Waste Infrastructure		33,929	17,830	17,830	-	18,830	18,830	26,151	-	-
Infrastructure		4,416,893	1,961,941	1,970,984	17,600	1,968,441	1,968,441	1,940,392	3,458	3,308

Setso Local Municipality - Table A9 Asset Management

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue and Expenditure Framework		
		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Figures in Rand thousand										
Community Assets		(99,305)	(89,145)	(89,110)	50	(89,145)	(89,145)	215,240	-	-
Heritage assets		143,107	71,554	15,386	-	71,554	71,554	15,386	-	-
Investment property		132,937	83,725	83,725	-	83,725	83,725	73,849	-	-
Other Assets		621,135	323,204	323,204	-	323,204	323,204	-	-	-
Intangible assets		2,184	545	545	-	545	545	173	-	-
Computer Equipment		4,062	1,994	2,140	892	2,711	2,711	1,701	-	-
Furniture and Office Equipment		1,944	826	1,704	447	983	983	707	21	22
Machinery and Equipment		2,347	656	656	-	656	656	661	-	-
Transport Assets		68,845	16,932	16,916	5,000	19,407	19,407	25,579	12,306	12,070
Land		(1,196)	(4,232)	51,935	-	(4,232)	(4,232)	52,200	-	-
Total Asset register summary - PPE (WDV)		5,292,953	2,368,000	2,378,085	23,989	2,377,849	2,377,849	2,325,888	15,785	15,400
Expenditure other items										
Depreciation		135,653	392,322	-	120,157	108,943	108,943	97,835	102,727	107,348
Repairs and maintenance by asset class										
Roads infrastructure		584	463	1,550	5,000	-	-	5,400	5,670	5,925
Electrical infrastructure		2,187	1,001	2,141	4,350	178	178	2,267	2,380	183
Water supply infrastructure		3,205	-	1,708	500	222	222	582	612	641
Sanitation infrastructure		1,239	57	471	300	175	175	500	525	549
Solid waste infrastructure		805	49	87	-	-	-	505	530	554
Infrastructure		8,020	1,570	5,957	10,150	575	575	9,254	9,717	7,852
Revenue generating		828	-	-	-	-	-	-	-	-
Operational buildings		657	675	917	938	466	466	357	375	392
Furniture and office equipment		(831)	9	70	270	4	4	143	150	157
Machinery and equipment		(5,189)	1,917	3,302	3,122	565	565	4,705	4,940	5,164
Transport assets		2,291	2,924	3,862	3,542	2,594	2,594	2,329	2,445	2,555
Total Repairs and maintenance by asset class		5,776	7,095	14,108	18,022	4,204	4,204	16,788	17,627	16,120
Total Expenditure other items		141,429	399,417	14,108	138,179	113,147	113,147	114,623	120,354	123,468

Setsoto Local Municipality - Table A9 Asset Management

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue and Expenditure Framework		
		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Figures in Rand thousand										
Renewal and upgrading of existing assets as % of total capex		86.0 %	77.4 %	93.6 %	94.9 %	96.1 %	96.1 %	91.1 %	92.2 %	74.3 %
Renewal and upgrading of existing assets as % of depreciation		123.4 %	38.2 %	- %	197.1 %	203.7 %	203.7 %	221.6 %	221.7 %	53.2 %
R&M as a % of PPE		0.1 %	0.3 %	0.5 %	7.2 %	0.2 %	0.2 %	0.6 %	7.1 %	6.3 %
Renewal and upgrading and R&M as a % of PPE		3.3 %	6.6 %	5.3 %	1,062.2 %	9.5 %	9.5 %	10.0 %	1,554.6 %	475.3 %

Setso Local Municipality - Table A10 Basic Service Delivery Measurement

Ref	2019/20	2020/21	2021/22	Current year 2022/23			2023/24 Medium term revenue and expenditure framework		
Figures in Rand thousand	Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Household service targets (R'000)									
Water:									
Piped water inside dwelling	3,655	3,655	3,655	5,693	5,693	5,693	5,693	5,693	5,693
Piped water inside yard (but not in dwelling)	9,138	9,138	9,138	27,820	27,820	27,820	27,820	27,820	27,820
Using public tap (at least min.service level)	8,224	8,224	8,224	2,222	2,222	2,222	2,222	2,222	2,222
Other water supply (< min.service level)	-	-	-	830	830	830	830	830	830
Minimum service level and above sub-total	21,017	21,017	21,017	36,565	36,565	36,565	36,565	36,565	36,565
Using public tap (< min.service level)	4,567	4,567	4,567	-	-	-	-	-	-
Other water supply (< min.service level)	-	-	-	823	823	823	823	823	823
No water supply	916	916	916	-	-	-	-	-	-
Below minimum service level sub-total	5,483	5,483	5,483	823	823	823	823	823	823
Total number of households	26,500	26,500	26,500	37,388	37,388	37,388	37,388	37,388	37,388
Sanitation/sewerage:									
Flush toilet (connected to sewerage)	9,710	9,710	9,710	23,884	23,884	23,884	23,884	23,884	23,884
Flush toilet (with septic tank)	-	-	-	1,881	1,881	1,881	1,881	1,881	1,881
Chemical toilet	-	-	-	51	51	51	51	51	51
Pit toilet (ventilated)	-	-	-	562	562	562	562	562	562
Other toilet provisions (> min.service level)	1,316	1,316	1,316	504	504	504	504	504	504
Minimum service level and above sub-total	11,026	11,026	11,026	26,882	26,882	26,882	26,882	26,882	26,882
Bucket toilet	10,526	10,526	10,526	7,815	7,815	7,815	7,815	7,815	7,815
Other toilet provisions (< min.service level)	-	-	-	2,131	2,131	2,131	2,131	2,131	2,131
No toilet provisions	3,948	3,948	3,948	560	560	560	560	560	560
Below minimum service level sub-total	14,474	14,474	14,474	10,506	10,506	10,506	10,506	10,506	10,506
Total number of households	25,500	25,500	25,500	37,388	37,388	37,388	37,388	37,388	37,388
Energy:									
Electricity (at least min.service level)	4,300	4,300	4,300	4,302	4,302	4,302	4,302	4,302	4,302
Electricity - prepaid (min.service level)	20,000	20,000	20,000	30,401	30,401	30,401	30,401	30,401	30,401
Minimum service level and above sub-total	24,300	24,300	24,300	34,703	34,703	34,703	34,703	34,703	34,703
Other energy sources	-	-	-	2,685	2,685	2,685	2,685	2,685	2,685

Setsoto Local Municipality - Table A10 Basic service delivery measurement

Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue and Expenditure Framework		
	Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Figures in Rand thousand									
Refuse:									
Removed at least once a week	27,000	27,000	27,000	18,534	18,534	18,534	18,534	18,534	18,534
Removed less frequently than once a week	-	-	-	841	841	841	841	841	841
Using communal refuse dump	-	-	-	808	808	808	808	808	808
Using own refuse dump	-	-	-	10,961	10,961	10,961	10,961	10,961	10,961
Other rubbish disposal	-	-	-	220	220	220	220	220	220
No rubbish disposal	-	-	-	2,323	2,323	2,323	2,323	2,323	2,323
Below minimum service level sub-total	-	-	-	15,153	15,153	15,153	15,153	15,153	15,153
Total number of households	27,000	27,000	27,000	33,687	33,687	33,687	33,687	33,687	33,687
Households receiving free basic service									
Water (6 kilolitres per household per month)	-	-	-	10,000	10,000	10,000	10,000	10,000	10,000
Sanitation (free minimum level service)	-	-	-	10,000	10,000	10,000	10,000	10,000	10,000
Electricity/other energy (50kwh per household per month)	-	-	-	10,000	10,000	10,000	10,000	10,000	10,000
Refuse (removed at least once a week)	-	-	-	10,000	10,000	10,000	10,000	10,000	10,000

Setso Local Municipality - Supporting Table SA1 Supporting Detail to 'Budgeted Financial Performance'

Description	Ref	2019/20	2020/21	2021/22	Current year 2022/23			2023/24 Medium term revenue and expenditure framework			
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Pre-Audited outcome	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Revenue items											
Exchange revenue											
Service charges - Electricity											
Total service charges - Electricity		84,664	87,999	93,535	99,050	94,730	94,730	54,859	109,264	114,727	119,890
Service charges - Water											
Total service charges - Water		59,227	60,995	65,672	78,452	78,014	78,014	44,312	80,092	83,597	86,908
Less Cost of free basis services (6 kilolitres per indigent household per month)		-	-	-	10,000	10,000	10,000	-	10,000	10,000	10,000
Net service charges - water		59,227	60,995	65,672	68,452	68,014	68,014	44,312	70,092	73,597	76,908
Service charges - Waste water management											
Total Service charges - Waste water management		33,067	35,033	37,550	49,407	49,407	49,407	23,319	50,258	52,271	54,173
Less Cost of free basis services (free sanitation service to indigent households)		-	-	-	10,000	10,000	10,000	-	10,000	10,000	10,000
Net service charges - waste water management		33,067	35,033	37,550	39,407	39,407	39,407	23,319	40,258	42,271	44,173
Service charges - Waste management											
Total Service charges - Waste management		35,141	34,635	48,383	61,183	61,183	61,183	30,146	64,253	66,966	69,530
Less Cost of free basis services (removed once a week to indigent households)		-	-	-	10,000	10,000	10,000	-	10,000	10,000	10,000
Net service charges - waste management		35,141	34,635	48,383	51,183	51,183	51,183	30,146	54,253	56,966	59,530
Non-exchange revenue											
Property rates											
Total property rates		64,265	66,418	64,828	73,985	73,985	73,985	39,804	76,749	80,586	84,212
Expenditure items											

Setso Local Municipality - Supporting Table SA1 Supporting Detail to 'Budgeted Financial Performance'

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue and Expenditure Framework			
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Pre-Audited outcome	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Employee related costs											
Basic salaries and wages		117,476	124,832	128,186	145,322	135,926	135,926	75,416	141,029	148,080	154,744
Pension, UIF and group life contributions		22,369	22,977	25,430	27,248	25,088	25,088	14,553	26,689	28,024	29,286
Medical aid contributions		13,482	15,595	15,722	17,366	16,116	16,116	9,359	16,802	17,642	18,436
Overtime		8,823	9,400	9,520	3,165	9,961	9,961	5,770	10,358	10,876	11,365
Performance bonus		12,813	10,375	10,440	11,651	12,392	12,392	7,171	10,906	11,451	11,967
Motor vehicle allowance		12,499	13,616	14,353	16,509	16,974	16,974	9,598	15,141	15,898	16,614
Cellphone allowance		668	666	1,199	494	1,683	1,683	975	621	653	682
Housing allowances		2,535	2,565	1,424	493	1,281	1,281	747	472	495	518
Other benefits and allowances		3,214	3,470	3,588	1,415	3,822	3,822	2,233	6,227	6,538	6,833
Payments in lieu of leave		4,960	3,848	1,895	1,832	1,715	1,715	956	2,601	2,731	2,854
Long service awards		1,745	1,289	1,126	1,290	1,687	1,687	944	1,039	1,091	1,141
Post-retirement benefit obligations		(3,051)	11,725	-	-	-	-	-	-	-	-
Acting and post related allowance		2,450	2,068	2,521	1,538	3,009	3,009	1,746	3,120	3,276	3,423
Sub-total		199,983	222,426	215,404	228,323	229,654	229,654	129,468	235,005	246,755	257,863
Depreciation and amortisation											
Depreciation of property, plant and equipment		149,966	393,086	-	120,865	120,669	120,669	-	110,561	116,090	121,314
Lease amortisation		3	-	-	-	173	173	-	173	182	190
Capital asset impairment		18	1,370	-	-	-	-	-	-	-	-
Total depreciation and amortisation		149,987	394,456	-	120,865	120,842	120,842	-	110,734	116,272	121,504
Bulk purchases - electricity											
Electricity bulk purchases		67,088	79,631	92,583	103,590	103,590	103,590	55,408	123,272	129,436	135,260
Transfers and grants											
Cash transfers and grants		19,042	23,032	18,722	12,276	19,458	19,458	19,458	31,668	33,252	34,748
Non-cash transfers and grants		6,078	7,569	3,977	2,500	4,201	4,201	4,201	7,283	7,648	7,992
Total transfers and grants		25,120	30,601	22,699	14,776	23,659	23,659	23,659	38,951	40,900	42,740
Contracted services											

Setso Local Municipality - Supporting Table SA1 Supporting Detail to 'Budgeted Financial Performance'

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue and Expenditure Framework			
		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Pre-Audited outcome	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Figures in Rand thousand											
Outsourced services		111	176	535	930	552	552	345	837	879	918
Consultants and professional services		26,164	11,722	16,913	11,743	20,831	20,831	14,001	18,723	19,660	20,545
Contractors		4,596	5,679	7,450	4,145	6,731	6,731	4,511	6,799	7,139	7,461
Total contracted services		30,871	17,577	24,898	16,818	28,114	28,114	18,857	26,359	27,678	28,924
Operational costs											
Other operational costs		38,788	29,068	28,278	25,131	27,842	27,842	19,548	31,283	32,848	34,328
Repairs and maintenance by expenditure item											
Inventory consumed		1,985	3,434	9,343	14,330	1,175	1,175	1,094	14,139	14,846	13,212
Contracted services		2,963	3,662	4,765	3,692	3,030	3,030	2,061	2,649	2,781	2,908
Other expenditure		828	-	-	-	-	-	-	-	-	-
Total repairs and maintenance by expenditure item		5,776	7,096	14,108	18,022	4,205	4,205	3,155	16,788	17,627	16,120
Inventory consumed											
Inventory consumed - Other		19,766	14,908	18,537	24,730	10,993	10,993	2,460	26,208	27,518	26,454

Setsoto Local Municipality - Supporting Table SA2 Matrix Financial Performance Budget (Revenue Source/Expenditure Type and Dept.)

Description	Ref	Executive and Council	Municipal Manager	Finance	Administration and Support	Development Planning Social Security	Technical Services	Total
Figures in Rand thousand								
Revenue								
Exchange revenue								
Service charges - Electricity		-	-	-	-	-	109,264	109,264
Service charges - Water		-	-	-	-	-	70,092	70,092
Service charges - Waste Water Management		-	-	-	-	-	40,258	40,258
Service charges - Waste Management		-	-	-	-	54,253	-	54,253
Sale of goods and rendering of services		400	-	150	400	810	5	1,765
Interest earned from receivables		-	-	40,000	-	-	-	40,000
Interest earned from current and non current assets		-	-	3,500	-	-	-	3,500
Dividends		-	-	80	-	-	-	80
Rent on land		-	-	-	-	1,201	-	1,201
Rental from fixed assets		-	-	-	-	75	-	75
Operational revenue		-	-	354	-	20	1	375
		400	-	44,084	400	56,359	219,620	320,863
Non-exchange revenue								
Property rates		-	-	76,749	-	-	-	76,749
Fines, penalties and forfeits		-	-	-	-	10	-	10
Licences or permits		-	6	-	-	-	-	6
Transfer and subsidies - Operational		7,362	-	2,200	-	36,000	209,875	255,437
Operational revenue		-	-	-	-	-	5,500	5,500
		7,362	6	78,949	-	36,010	215,375	337,702
Total revenue (excluding capital transfers and contributions)		7,762	6	123,033	400	92,369	434,995	658,565

Expenditure

Setso Local Municipality - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Executive and Council	Municipal Manager	Finance	Administration and Support	Development Planning Social Security	Technical Services	Total
Figures in Rand thousand								
Employee related costs		5,397	18,413	32,076	26,520	57,600	94,998	235,004
Remuneration of councillors		14,641	-	-	-	-	-	14,641
Bulk purchases - Electricity		-	-	-	-	-	123,272	123,272
Inventory consumed		-	-	-	1,767	4,011	20,429	26,207
Debt impairment		-	-	2,400	-	8,500	21,569	32,469
Depreciation and amortisation		-	173	124	-	14,830	95,608	110,735
Interest		-	-	1,002	-	-	1,500	2,502
Contracted services		6,650	947	6,859	4,240	3,980	3,683	26,359
Transfers and grants		22,276	1,000	4,122	-	-	11,554	38,952
Irrecoverable debts written off		-	-	2,711	-	5,655	11,816	20,182
Operational costs		5,650	1,270	7,250	7,550	4,928	4,635	31,283
Total expenditure		54,614	21,803	56,544	40,077	99,504	389,064	661,606
(Deficit)/Surplus		(46,852)	(21,797)	66,489	(39,677)	(7,135)	45,931	(3,041)
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	220,198	220,198
(Deficit)/Surplus after capital transfers and contributions		(46,852)	(21,797)	66,489	(39,677)	(7,135)	266,129	217,157

Setso Local Municipality - Supporting Table SA3 Supporting Detail to 'Budgeted Financial Position'

Description	Ref	2019/20	2020/21	2021/22	Current year 2022/23			2023/24 Medium term revenue and expenditure framework			
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Pre-Audited outcome	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Assets											
Inventory											
Water											
Opening balance		-	124	204	-	204	204	113	113	-	-
System input volume											
Water treatment works		(151)	80	-	-	-	-	-	-	-	-
Authorised consumption											
Water losses											
Closing balance water		(151)	204	204	-	204	204	113	113	-	-
Consumables											
Standard rated											
Opening balance		20,930	8,733	14,783	-	14,783	14,783	17,966	17,966	-	-
Acquisitions		7,469	6,050	8,124	-	-	-	3,312	-	-	-
Issues		-	-	(3,512)	(20)	-	-	(472)	-	-	-
Adjustments		(12,865)	-	(1,430)	-	-	-	-	-	-	-
Closing balance - Consumables standard rated		15,534	14,783	17,965	(20)	14,783	14,783	20,806	17,966	-	-
Zero rated											
Opening balance		(9,780)	(6,106)	(12,374)	-	(12,374)	(12,374)	(15,465)	(15,465)	-	-
Issues		(1,251)	(6,268)	(3,091)	-	-	-	-	-	-	-
Closing balance - Consumables zero rated		(11,031)	(12,374)	(15,465)	-	(12,374)	(12,374)	(15,465)	(15,465)	-	-
Closing balance - Inventory and consumables		4,352	2,613	2,704	(11,483)	2,613	2,613	5,454	2,614	-	-

Setsoto Local Municipality - Supporting Table SA4 Reconciliation of IDP Strategic Objectives and Budget (Revenue)

Strategic objectives	Goal	Goal code	Ref	2019/20	2020/21	2021/22	Current year 2022/23			2023/24 Medium term revenue and expenditure framework		
Figures in Rand thousand				Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Basic Services	Supporting the delivery of municipal services to the right quality and standard			289,430	66,085	163,999	230,666	224,027	224,027	257,749	270,638	284,167
Local Economic Development	Creating a conducive environment for economic development			78,527	147,359	63,874	150,050	150,010	150,010	150,006	157,506	165,382
Financial Mnagement	Ensuring sound financial management and accounting			139,164	95,747	108,678	115,841	130,611	130,611	124,694	130,928	134,636
Good Governance, Transparency and Accountability	Promoting good governance, transparence and accountability			55,811	119,911	52,213	22,227	22,134	22,134	7,762	8,150	8,558
Public Participation	Putting people and their concerns first			(47,028)	(7,429)	(2,501)	1,265	1,320	1,320	850	893	937
Total revenue (excluding capital transfers and contributions)				515,904	421,673	386,263	520,049	528,102	528,102	541,061	568,115	593,680

Setso Local Municipality - Supporting Table SA5 Reconciliation of IDP Strategic Objectives and Budget (Operating Expenditure)

Strategic objectives	Goal	Goal code	Ref	2019/20	2020/21	2021/22	Current year 2022/23			2023/24 Medium term revenue and expenditure framework		
Figures in Rand thousand				Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Basic Services	Supporting the delivery of municipal services to the right quality and standard			461,640	702,456	264,571	416,315	389,311	389,311	416,153	436,967	456,498
Local Economic Development	Creating a conducive environment for economic development			7,169	6,758	7,118	12,935	7,624	7,624	9,668	10,152	10,659
Financial Mngement	Ensuring sound financial management and accounting			124,621	120,550	132,170	110,608	106,327	106,327	113,104	118,755	121,240
Good Governance, Transparency and Accountability	Promoting good governance, transparence and accountability			55,107	55,945	55,136	47,120	64,333	64,333	68,277	71,691	75,276
Public Participation	Putting people and their concerns first			37,767	47,824	72,260	36,409	54,339	54,339	54,404	57,125	59,981
Total expenditure				686,304	933,533	531,255	623,387	621,934	621,934	661,606	694,690	723,654

Setsoto Local Municipality - Supporting Table SA6 Reconciliation of IDP Strategic Objectives and Budget (Capital Expenditure)

Strategic objectives	Goal	Goal code	Ref	2019/20	2020/21	2021/22	Current year 2022/23			2023/24 Medium term revenue and expenditure framework		
Figures in Rand thousand				Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Capital projects		A		194,533	221,687	120,356	249,489	230,896	230,896	237,993	246,993	257,012

Setso Local Municipality - Supporting Table SA8 Performance Indicators and Benchmarks

Description of financial indicator	Basis of calculation	2019/20	2020/21	2021/22	Current year 2022/23			2023/24 Medium term revenue and expenditure framework			
		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Pre-Audited outcome	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Borrowing management											
Capital charges to operating expenditure	Interest and principal paid /operating expenditure	1.4 %	1.3 %	1.9 %	0.1 %	0.7 %	0.7 %	1.0 %	0.2 %	0.2 %	0.2 %
Capital charges to own revenue	Finance charges and repayment of borrowing /own revenue	12.1 %	(8.5)%	22.0 %	0.2 %	5.0 %	5.0 %	(8.6)%	1.9 %	1.9 %	1.9 %
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	- %	- %	- %	20.4 %	(61.5)%	(61.5)%	- %	- %	- %	- %
Liquidity											
Current ratio	Current assets/current liabilities	2.1	1.6	1.5	0.4	1.5	1.5	2.1	1.7	-	-
Current ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2.1	1.6	1.5	0.4	1.5	1.5	2.1	1.7	-	-
Liquidity ratio	Monetary assets/current liabilities	0.2	0.2	0.2	-	0.2	0.2	0.2	0.2	-	-
Revenue management											
Annual debtors collection rate (Payment Level %)	Last 12 months receipts/ast 12 months billing		127.9 %	81.4 %	99.3 %	88.2 %	1.5 %	1.5 %	80.8 %	101.6 %	101.6 %
Current debtors collection rate (cash receipts % of ratepayer & Other revenue)	Current assets less debtors > 90 days/current liabilities	127.9 %	81.4 %	99.3 %	88.2 %	1.5 %	1.5 %	80.8 %	101.6 %	101.6 %	101.6 %
Outstanding debtors to revenue	Total outstanding debtors to annual revenue	58.8 %	69.9 %	52.5 %	- %	14.0 %	14.0 %	105.6 %	17.1 %	- %	- %
Creditors management											

Setso Local Municipality - Supporting Table SA8 Performance Indicators and Benchmarks

Description of financial indicator	Basis of calculation	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue and Expenditure Framework		
		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Pre-Audited outcome	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Figures in Rand thousand											
Creditors system efficiency	% of creditors paid within terms (within MFMA's 65(e))	75.0 %	75.0 %	75.0 %	65.0 %	75.0 %	75.0 %	85.0 %	85.0 %	85.0 %	85.0 %
Other indicators											
Electricity distribution losses (2)	Total volume losses (kW)	6,867	6,867	6,867	6,500	6,500	6,500	6,500	6,500	6,500	6,500
	Total cost of losses (Rand '000)	10,706	10,706	10,706	9,500	9,500	9,500	9,500	9,500	9,500	9,500
	% Volume (units purchased and generated less units sold)/units purchased and generated	11	11	11	10	10	10	10	10	10	10
Water distribution losses (2)	Total volume losses (kl)	2,040	2,040	2,040	2,000	2,000	2,000	2,000	2,000	2,000	2,000
	Total cost of losses (R '000)	12,096	12,096	12,096	12,000	12,000	12,000	12,000	12,000	12,000	1,200
	% Volume (units purchased and generated less units sold)/units purchased and generated	29	29	29	28	28	28	28	28	28	28
Employee costs	Employee costs/(Total Revenue - capital revenue)	78.5 %	87.2 %	74.6 %	76.3 %	74.3 %	74.3 %	69.6 %	73.2 %	73.2 %	73.2 %
Repairs and maintenance	R&M/(Total Revenue excluding capital revenue)	2.3 %	2.8 %	4.9 %	6.0 %	1.4 %	1.4 %		5.2 %	5.2 %	4.6 %
Finance charges and depreciation	FC&D/(Total revenue - capital revenue)	62.5 %	157.8 %	1.9 %	40.4 %	40.4 %	40.4 %	1.1 %	35.2 %	35.1 %	35.1 %

IDP regulation financial viability indicators

Setsoto Local Municipality - Supporting Table SA8 Performance Indicators and Benchmarks

Description of financial indicator	Basis of calculation	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue and Expenditure Framework			
		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Pre-Audited outcome	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
ii. O/S service debtors to revenue	Total outstanding service debtors/annual revenue received for services	54.2 %	62.4 %	48.9 %	- %	13.2 %	13.2 %	102.0 %	15.7 %	- %	- %
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	22.7	8.8	7.1	13.0	(5.6)	(5.6)	9.5	14.8	27.8	40.3

Setsoto Local Municipality - Supporting Table SA9 Social, Economic and Demographic Statistics and Assumptions

Description of economic Ref indicator	Basis of calculation	2001 Census	2007 Survey	2011 Census	2019/20	2020/21	2021/22	Current year 2022/23	2023/24 Medium term revenue and expenditure framework			
					Outcome	Outcome	Outcome	Original budget	Outcome	Outcome	Outcome	
Demographics												
Population	STATSSA	123	-	-	-	-	-	-	-	-	-	-
Females aged 5 - 14	STATSSA	28	28	-	12	12	12	12	12	12	12	12
Males aged 5 - 14	STATSSA	12	12	-	12	12	12	12	12	12	12	12
Females aged 15 - 34	STATSSA	59	59	-	23	23	23	23	23	23	23	23
Males aged 15 - 34	STATSSA	25	25	-	23	23	23	23	23	23	23	23
Monthly household income (no. of households)												
No income	STATSSA	4,159	4,159	4,159	4,159	4,159	4,159	4,159	4,159	4,159	4,159	4,159
R1 - R1 600	STATSSA	2,259	2,259	2,259	2,259	2,259	2,259	2,259	2,259	2,259	2,259	2,259
R1 601 - R3 200	STATSSA	3,807	3,807	3,807	3,807	3,807	3,807	3,807	3,807	3,807	3,807	3,807
R6 401 - R12 800	STATSSA	8,388	8,388	8,388	8,388	8,388	8,388	8,388	8,388	8,388	8,388	8,388
R12 801 - R25 600	STATSSA	7,479	7,479	7,479	7,479	7,479	7,479	7,479	7,479	7,479	7,479	7,479
R25 601 - R51 200	STATSSA	3,301	3,301	3,301	3,301	3,301	3,301	3,301	3,301	3,301	3,301	3,301
R52 201 - R102 400	STATSSA	1,954	1,954	1,954	1,954	1,954	1,954	1,954	1,954	1,954	1,954	1,954
R102 401 - R204 800	STATSSA	1,415	1,415	1,415	1,415	1,415	1,415	1,415	1,415	1,415	1,415	1,415
> R819 200	STATSSA	573	573	573	573	573	573	573	573	573	573	573
Household/demographics (R'000)												
Number of people in municipal area	STATSSA	-	-	113	113	113	113	113	117	117	117	117
Number of poor people in municipal area	STATSSA	-	-	24	24	24	24	24	24	24	24	24
Number of households in municipal area	STATSSA	-	-	34	34	34	34	34	34	34	34	34
Number of poor households in municipal area	STATSSA	-	-	24	24	24	24	24	24	24	24	24
Definition of poor household (R per month)	STATSSA	-	-	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300
Housing statistics												
Formal	STATSSA	-	-	19,704	19,704	19,704	19,704	19,704	28,564	28,564	28,564	28,564
Informal	STATSSA	-	-	13,983	13,983	13,983	13,983	13,983	8,824	8,824	8,824	8,824
Total number of households		-	-	33,687	33,687	33,687	33,687	33,687	37,388	37,388	37,388	37,388

Setsoto Local Municipality - Supporting Table SA9 Social, Economic and Demographic Statistics and Assumptions

Description of economic Ref indicator	Basis of calculation	2001 Census	2007 Survey	2011 Census	2019/20	2020/21	2021/22	Current Year 2022/23	2023/24 Medium Term Revenue and Expenditure Framework		
					Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
<hr/>											

Detail on the Provision of Municipal Services for A10

	Ref	2019/20	2020/21	2021/22	Current year 2022/23			2023/24 Medium term revenue and expenditure framework		
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Total municipal services										
Household service targets (R'000)										
Water:										
Piped water inside dwelling		3,655	3,655	3,655	5,693	5,693	5,693	5,693	5,693	5,693
Piped water inside yard (but not in dwelling)		9,138	9,138	9,138	27,820	27,820	27,820	27,820	27,820	27,820
Using public tap (at least min.service level)		8,224	8,224	8,224	2,222	2,222	2,222	2,222	2,222	2,222
Other water supply (< min.service level)		-	-	-	830	830	830	830	830	830
Minimum service level and above sub-total		21,017	21,017	21,017	36,565	36,565	36,565	36,565	36,565	36,565
Using public tap (< min.service level)		4,567	4,567	4,567	-	-	-	-	-	-
Other water supply (< min.service level)		-	-	-	823	823	823	823	823	823
No water supply		916	916	916	-	-	-	-	-	-
Below minimum service level sub-total		5,483	5,483	5,483	823	823	823	823	823	823
Total number of households		26,500	26,500	26,500	37,388	37,388	37,388	37,388	37,388	37,388
Municipal in-house services										
Household service targets (R'000)										
Water:										
Piped water inside dwelling		3,655	3,655	3,655	5,693	5,693	5,693	5,693	5,693	5,693
Piped water inside yard (but not in dwelling)		9,138	9,138	9,138	27,820	27,820	27,820	27,820	27,820	27,820
Using public tap (at least min.service level)		8,224	8,224	8,224	2,222	2,222	2,222	2,222	2,222	2,222
Other water supply (at least min.service level)		-	-	-	830	830	830	830	830	830
Minimum service level and above sub-total		21,017	21,017	21,017	36,565	36,565	36,565	36,565	36,565	36,565
Using public tap (< min.service level)		4,567	4,567	4,567	-	-	-	-	-	-
Other water supply (< min.service level)		-	-	-	823	823	823	823	823	823
No water supply		916	916	916	-	-	-	-	-	-
Below minimum service level sub-total		5,483	5,483	5,483	823	823	823	823	823	823
Total number of households		26,500	26,500	26,500	37,388	37,388	37,388	37,388	37,388	37,388

Detail on the Provision of Municipal Services for A10

Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue and Expenditure Framework		
Figures in Rand thousand	Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Sanitation/sewerage:									
Flush toilet (connected to sewerage)	9,710	9,710	9,710	23,884	23,884	23,884	23,884	23,884	23,884
Flush toilet (with septic tank)	-	-	-	1,881	1,881	1,881	1,881	1,881	1,881
Chemical toilet	-	-	-	51	51	51	51	51	51
Pit toilet (ventilated)	-	-	-	562	562	562	562	562	562
Other toilet provisions (> min.service level)	1,316	1,316	1,316	504	504	504	504	504	504
Minimum service level and above sub-total	11,026	11,026	11,026	26,882	26,882	26,882	26,882	26,882	26,882
Bucket toilet	10,526	10,526	10,526	7,815	7,815	7,815	7,815	7,815	7,815
Other toilet provisions (< min.service level)	-	-	-	2,131	2,131	2,131	2,131	2,131	2,131
No toilet provisions	3,948	3,948	3,948	560	560	560	560	560	560
Below minimum service level sub-total	14,474	14,474	14,474	10,506	10,506	10,506	10,506	10,506	10,506
Total number of households	25,500	25,500	25,500	37,388	37,388	37,388	37,388	37,388	37,388
Energy:									
Electricity (at least min.service level)	4,300	4,300	4,300	4,302	4,302	4,302	4,302	4,302	4,302
Electricity - prepaid (min.service level)	20,000	20,000	20,000	30,401	30,401	30,401	30,401	30,401	30,401
Minimum service level and above sub-total	24,300	24,300	24,300	34,703	34,703	34,703	34,703	34,703	34,703
Other energy sources	-	-	-	2,685	2,685	2,685	2,685	2,685	2,685
Total number of households	24,300	24,300	24,300	37,388	37,388	37,388	37,388	37,388	37,388
Refuse:									
Removed at least once a week	27,000	27,000	27,000	18,534	18,534	18,534	18,534	18,534	18,534
Removed less frequently than once a week	-	-	-	841	841	841	841	841	841
Using communal refuse dump	-	-	-	808	808	808	808	808	808
Using own refuse dump	-	-	-	10,961	10,961	10,961	10,961	10,961	10,961
Other rubbish disposal	-	-	-	220	220	220	220	220	220
No rubbish disposal	-	-	-	2,323	2,323	2,323	2,323	2,323	2,323
Below minimum service level sub-total	-	-	-	15,153	15,153	15,153	15,153	15,153	15,153
Total number of households	27,000	27,000	27,000	33,687	33,687	33,687	33,687	33,687	33,687

Detail of free basic services (FBS) provided

Detail on the Provision of Municipal Services for A10

	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue and Expenditure Framework		
					Original budget	Adjusted budget	Full year forecast	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Electricity										
Electricity										
		Location of households for each type of FBS								
		• Number of HH receiving this type of FBS		-	-	-	10,000	10,000	10,000	10,000
Water										
Water										
		Location of households for each type of FBS								
		• Number of HH receiving this type of FBS		-	-	-	10,000	10,000	10,000	10,000
Sanitation										
Sanitation										
		Location of households for each type of FBS								
		• Number of HH receiving this type of FBS		-	-	-	10,000	10,000	10,000	10,000
Refuse removal										
Refuse										
		Location of households for each type of FBS								
		• Number of HH receiving this type of FBS		-	-	-	10,000	10,000	10,000	10,000

Setso Local Municipality - Supporting Table SA10 Funding Measurement

Description of financial indicator	MFMA section	Ref	2019/20	2020/21	2021/22	Current year 2022/23			2023/24 Medium term revenue and expenditure framework			
Figures in Rand thousand			Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Pre-Audited outcome	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b		885,981	375,256	304,423	412,467	(250,080)	(250,080)	285,315	650,949	1,285,180	1,947,952
Cash + investments at the yr end less applications - R'000	18(1)b		6,596,128	3,002,799	3,149,273	620,236	3,127,828	3,127,828	3,005,317	3,118,641	229,765	272,732
Cash year end/monthly employee/supplier payments	18(1)b		22.7	8.8	7.1	13.0	(5.6)	(5.6)	9.5	14.8	27.8	40.3
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)		272,419	(218,927)	138,450	209,781	219,167	219,167	186,506	217,157	228,012	(465,922)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)		N.A.	(2.8)%	2.7 %	1.1 %	(7.4)%	(6.0)%	(47.2)%	76.2 %	(1.0)%	(1.5)%
Cash receipts % of ratepayer and other revenue	18(1)a,(2)		114.8 %	73.8 %	92.7 %	100.3 %	(6.8)%	(6.8)%	69.6 %	93.2 %	93.2 %	34.9 %
Debt impairment expense as a % of total billable revenue	18(1)a,(2)		38.4 %	42.3 %	41.3 %	- %	36.7 %	36.7 %	59.2 %	21.4 %	21.4 %	21.5 %
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c		- %	- %	- %	20.4 %	(61.5)%	(61.5)%	- %	- %	- %	- %
Current consumer debtors % change - incr(decr)	18(1)a		N.A.	19.0 %	(14.9)%	(100.0)%	- %	- %	352.8 %	(72.0)%	(100.0)%	- %
R&M % of property plant and equipment	20(1)(vi)		0.1 %	0.3 %	0.5 %	7.2 %	0.2 %	0.2 %	- %	0.6 %	7.1 %	6.3 %
Asset renewal % of capital budget	20(1)(vi)		- %	2.2 %	4.2 %	2.4 %	19.1 %	19.1 %	- %	12.6 %	12.8 %	12.8 %
Supporting indicators												
% incr total service charges (incl prop rates)	18(1)a			3.2 %	8.7 %	7.1 %	(1.4)%	- %	(41.2)%	82.2 %	5.0 %	4.5 %
% incr Property Tax	18(1)a			3.4 %	(2.4)%	14.1 %	- %	- %	(46.2)%	92.8 %	5.0 %	4.5 %
% incr Service charges - Electricity revenue	18(1)a			3.9 %	6.3 %	5.9 %	(4.4)%	- %	(42.1)%	99.2 %	5.0 %	4.5 %
% incr Service charges - Water revenue	18(1)a			3.0 %	7.7 %	4.2 %	(0.6)%	- %	(34.8)%	58.2 %	5.0 %	4.5 %
% incr Service charges - Sanitation revenue	18(1)a			5.9 %	7.2 %	4.9 %	- %	- %	(40.8)%	72.6 %	5.0 %	4.5 %
% incr Service charges - Refuse revenue	18(1)a			(1.4)%	39.7 %	5.8 %	- %	- %	(41.1)%	80.0 %	5.0 %	4.5 %

Setso Local Municipality - Supporting Table SA10 Funding measurement

Description of financial indicator	MFMA section	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue and Expenditure Framework			
			Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Pre-Audited outcome	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Figures in Rand thousand												
Total billable revenue	18(1)a		276,364	285,080	309,968	332,077	327,319	327,319	192,440	350,616	368,147	384,713
Service charges			276,364	285,080	309,968	332,077	327,319	327,319	192,440	350,616	368,147	384,713
Property rates			64,265	66,418	64,828	73,985	73,985	73,985	39,804	76,749	80,586	84,212
Service charges - Electricity revenue			84,664	87,999	93,535	99,050	94,730	94,730	54,859	109,264	114,727	119,890
Service charges - Water revenue			59,227	60,995	65,672	68,452	68,014	68,014	44,312	70,092	73,597	76,908
Service charges - Sanitation revenue			33,067	35,033	37,550	39,407	39,407	39,407	23,319	40,258	42,271	44,173
Service charges - Refuse removal			35,141	34,635	48,383	51,183	51,183	51,183	30,146	54,253	56,966	59,530
Rental of facilities and equipment			128	598	59	-	70	70	121	(10)	(11)	(11)
Capital expenditure excluding capital grant funding			36,500	49,632	10,129	28,489	9,895	9,895	2,306	17,795	15,785	15,399
Cash receipts from ratepayers	18(1)a		358,092	236,035	315,476	333,001	(24,818)	(24,818)	158,191	359,594	377,573	394,564
Ratepayer and other revenue	18(1)a		311,807	320,030	340,255	332,079	367,475	367,475	227,371	386,017	405,319	1,130,234
Change in consumer debtors (current and non-current)			-	28,426	1,896	(151,649)	(108,290)	(108,290)	44,686	55,024	(55,024)	-
Operating and capital grant revenue	18(1)a		295,148	655,996	402,464	-	406,325	406,325	314,167	459,855	482,848	506,991
Capital expenditure - Total	20(1)(vi)		194,535	221,685	120,354	249,490	230,896	230,896	88,378	237,993	246,993	257,011
Capital expenditure - Renewal	20(1)(vi)		-	4,908	5,031	6,000	44,020	44,020	-	30,000	31,500	32,918
Supporting benchmarks												
Growth guideline maximum			6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %
CPI guideline			4.3 %	3.9 %	4.6 %	5.0 %	5.0 %	5.0 %	5.0 %	5.4 %	5.6 %	5.4 %
Total operating revenue			697,501	547,942	572,320	612,167	622,100	622,100	396,308	658,565	691,494	722,611
Total operating expenditure			686,304	933,533	531,255	623,387	621,934	621,934	275,395	661,606	694,690	723,654
Operating performance Surplus/(Deficit)			11,197	(385,591)	41,065	(11,220)	166	166	120,913	(3,041)	(3,196)	(1,043)
Cash and cash equivalents (30 June 2012)										650,949		
Revenue												

Setso Local Municipality - Supporting Table SA10 Funding measurement

Description of financial indicator	MFMA section	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue and Expenditure Framework			
			Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Pre-Audited outcome	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Figures in Rand thousand												
% Increase in Total operating revenue				(21.4)%	4.4 %	7.0 %	1.6 %	- %	(36.3)%	66.2 %	5.0 %	4.5 %
% Increase in property rates revenue				3.4 %	(2.4)%	14.1 %	- %	- %	(46.2)%	92.8 %	5.0 %	4.5 %
% Increase in electricity revenue				3.9 %	6.3 %	5.9 %	(4.4)%	- %	(42.1)%	99.2 %	5.0 %	4.5 %
% Increase in property rates and services charges				3.2 %	8.7 %	7.1 %	(1.4)%	- %	(41.2)%	82.2 %	5.0 %	4.5 %
Expenditure												
% Increase in Total operating expenditure				36.0 %	(43.1)%	17.3 %	(0.2)%	- %	(55.7)%	140.2 %	5.0 %	4.2 %
% Increase in employee costs				11.2 %	(3.2)%	6.0 %	0.6 %	- %	(43.6)%	81.5 %	5.0 %	4.5 %
% Increase in electricity bulk purchases				18.7 %	16.3 %	11.9 %	- %	- %	(46.5)%	122.5 %	5.0 %	4.5 %
R&M % of PPE			0.1 %	0.3 %	0.5 %	7.2 %	0.2 %	0.2 %		0.6 %	7.1 %	6.3 %
Asset renewal and R&M as a % of PPE			3.3 %	6.6 %	5.3 %	1,062.2 %	9.5 %	9.5 %		10.0 %	1,554.6 %	475.3 %
Debt impairment % of total billable revenue			38.4 %	42.3 %	41.3 %	- %	36.7 %	36.7 %	59.2 %	21.4 %	21.4 %	21.5 %
Capital revenue												
Internally funded and other (R'000)			9,183	225	-	-	827	131	696	531	225	131
Borrowing (R'000)			2,635	(2)	75	5,800	1,021	1,021	1,024	14,775	12,614	12,070
Grant funding and other (R'000)			158,035	172,053	110,225	221,001	221,001	221,001	86,072	220,198	231,208	241,612
Internally generated funds % of non grant funding			88.3 %	101.4 %	99.2 %	3.7 %	1.5 %	1.5 %	44.7 %	17.0 %	20.1 %	21.6 %
Borrowing % of non grant funding			0.3 %	4,202.9 %	- %	- %	98.7 %	326.2 %	(127.4)%	(0.4)%	36.7 %	22.0 %
Grant funding % of total funding			87.6 %	99.9 %	92.3 %	97.3 %	99.5 %	99.5 %	97.9 %	92.5 %	93.6 %	94.0 %
Capital expenditure												
Total capital programme (R'000)			180,473	172,191	119,483	227,026	222,038	222,038	87,923	237,993	246,993	257,012
Asset renewal			167,387	149,955	112,599	236,799	221,969	221,969	-	216,818	227,759	57,080
Asset renewal % of total capital expenditure			92.7 %	87.1 %	94.2 %	104.3 %	100.0 %	100.0 %	- %	91.1 %	92.2 %	22.2 %
Cash												
Cash receipts % of rate payer and other			114.8 %	73.8 %	92.7 %	100.3 %	(6.8)%	(6.8)%	69.6 %	93.2 %	93.2 %	34.9 %
Cash Coverage Ratio			22.7	8.8	7.1	13.0	(5.6)	(5.6)	9.5	14.8	27.8	40.3

Setso Local Municipality - Supporting Table SA10 Funding measurement

Description of financial indicator	MFMA section	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue and Expenditure Framework			
			Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Pre-Audited outcome	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Borrowing												
Capital charges to operating			1.4 %	1.3 %	1.9 %	0.1 %	0.7 %	0.7 %	1.0 %	0.2 %	0.2 %	0.2 %
Borrowing receipts % of capital expenditure			- %	- %	- %	20.4 %	(61.5)%	(61.5)%	- %	- %	- %	- %
Reserves												
Surplus/(Deficit)			6,596,128	3,002,799	3,149,273	620,236	3,127,828	3,127,828	3,005,317	3,118,641	229,765	272,732
High level outcome of funding compliance												
Total operating revenue			697,501	547,942	572,320	612,167	622,100	622,100	396,308	658,565	691,494	722,611
Total operating expenditure			686,304	933,533	531,255	623,387	621,934	621,934	275,395	661,606	694,690	723,654
Surplus/(Deficit) budgeted operating statement			11,197	(385,591)	41,065	(11,220)	166	166	120,913	(3,041)	(3,196)	(1,043)
Surplus/(Deficit) considering reserves and cash backing			6,596,128	3,002,799	3,149,273	620,236	3,127,828	3,127,828	3,005,317	3,118,641	229,765	272,732
MTREF Funded (1) / Unfunded (0)			1	1	1	1	1	1	1	1	1	1
MTREF Funded / Unfunded			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Setso Local Municipality - Supporting Table SA11 Property Rates Summary

Description	Ref	2019/20	2020/21	2021/22	Current year 2022/23			2023/24 Medium term revenue and expenditure framework		
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Valuation:										
Date of valuation:	2018/07/01	2018/07/01	2018/07/01	2018/07/01						
Financial year valuation used	2018/07/01	2018/07/01	2018/07/01	2018/07/01				2023/07/01		
Municipal by-laws s6 in place? (Y/N)	Yes	Yes	Yes	Yes				Yes		
Municipal/assistant valuer appointed? (Y/N)	No	No	No	No				No		
Municipal partnership s38 used? (Y/N)	No	No	No	No	No	No	No	No	No	No
No. of external valuers (FTE)		1	1	1	1	1	1	1	1	1
Valuation appeal board established? (Y/N)	Yes	Yes	Yes	Yes				Yes		
Implementation time of new valuation roll (months)		12	12	12	12			12		
No. of properties		5	5	5	5	5	5	5	5	5
Valuation reductions:										
Valuation reductions-public infrastructure (R '000)		2	2	2	2	2	2	2	2	2
Valuation reductions-R15,000 threshold (R '000)		388	388	388	388	388	388	388	388	388
Valuation reductions-public worship (R '000)		67	67	67	67	67	67	67	67	67
Total valuation reductions:		457	457	457	457	457	457	457	457	457
Total value used for rating (R '000)		5,515	5,515	5,515	5,515	5,515	5,515	5,515	5,515	5,515
Total market value (R '000)		5,515	5,515	5,515	5,515	5,515	5,515	5,515	5,515	5,515
Rating:										
Residential rate used to determine rate for other categories? (Y/N)	Yes	Yes	Yes	Yes				Yes		
Differential rates used? (Y/N)	Yes	Yes	Yes	Yes				Yes		
Limit on annual rate increase (s20)? (Y/N)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Special rating area used? (Y/N)	No	No	No	No				No		
Rates policy accompanying budget? (Y/N)	Yes	Yes	Yes	Yes				Yes		
Rate revenue:										
Rate revenue budget (R '000)		46,050	33,346	36,680	36,680	36,680	36,680	36,680	36,680	36,680
Rate revenue expected to collect (R '000)		40,524	26,677	29,344	29,344	29,344	29,344	29,344	29,344	29,344
Expected cash collection rate (%)		88.0 %	80.0 %	80.0 %	80.0 %	80.0 %	80.0 %	80.0 %	80.0 %	80.0 %

Setso Local Municipality - Supporting Table SA12a Property Rates by Category (Current Year)

Description	Ref	Business and commercial properties	Industrial properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land
Current year 2022/23									
Valuation:									
No. of properties		693	144	16,745	2,525	105	99	196	13,588
No. of sectional title property values		-	-	23	-	-	-	-	-
Years since last valuation (select)	4	4	4	4	4	4	4	4	
Frequency of valuation (select)	4	4	4	4	4	4	4	4	
Method of valuation used (select)	Market	Market	Market	Market	Market	Market	Market	Market	Market
Base of valuation (select)	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.
Combination of rating types used? (Y/N)	No	No	No	No	No	No	No	No	No
Flat rate used? (Y/N)	No	No	No	No	No	No	No	No	No
Is balance rated by uniform rate/variable rate? (select)	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform
Valuation reductions:									
Valuation reductions-R15,000 threshold (R '000)		-	-	251	-	-	-	-	-
Total value used for rating (R '000)		417	203	2,258	3,964	79	4	466	939
Total market value (R '000)		417	203	2,258	3,964	79	4	466	939
Rating:									
Average rate		0.020000	0.020000	0.008888	0.002500	-	0.005000	0.039557	-
Rate revenue budget (R '000)		8,348	4,050	20,073	9,910	-	21	18,420	-
Rate revenue expected to collect (R '000)		6,678	3,240	16,059	7,928	-	16	18,420	-
Expected cash collection rate (%)		80.0 %	80.0 %	80.0 %	80.0 %	- %	80.0 %	100.0 %	- %
Rebates, exemptions - indigent (R '000)		-	-	1,800	-	-	-	-	-

Setsoto Local Municipality - Supporting Table SA12b Property Rates by Category (Budget Year)

Description	Ref
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Budget Year 2023/24

Valuation:

Setso Local Municipality - Supporting Table SA13a Services Tariffs by Category

Description	Ref	Provide description of tariff structure where appropriate	2019/20	2020/21	2021/22	Current year 2022/23	2023/24 Medium term revenue and expenditure framework		
							Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Property rates (rate in the Rand)									
Residential properties			0.040000	0.040000	0.040000	0.020000	0.020000	0.020000	0.020000
Residential properties - vacant land			0.040000	0.040000	0.040000	0.020000	0.020000	0.020000	0.020000
Formal/Informal settlements			0.040000	0.040000	0.040000	0.020000	0.020000	0.020000	0.020000
Small holdings			0.040000	0.040000	0.040000	0.020000	0.020000	0.020000	0.020000
Farm properties - used			0.005000	0.005000	0.005000	0.005000	0.005000	0.005000	0.005000
Farm properties - not used			0.005000	0.005000	0.005000	0.005000	0.005000	0.005000	0.005000
Industrial properties			0.080000	0.080000	0.080000	0.040000	0.040000	0.040000	0.040000
Business and commercial properties			0.080000	0.080000	0.080000	0.040000	0.040000	0.040000	0.040000
State-owned properties			0.080000	0.080000	0.080000	0.040000	0.040000	0.040000	0.040000
Public service infrastructure			0.010000	0.010000	0.010000	0.005000	0.005000	0.005000	0.005000
Property rates by usage									
Business and commercial properties			0.08	0.08	0.08	0.04	0.04	0.04	0.04
Industrial properties			0.08	0.08	0.08	0.04	0.04	0.04	0.04
Residential properties			0.04	0.04	0.04	0.02	0.02	0.02	0.02
Agricultural properties			0.01	0.01	0.01	0.01	0.01	0.01	0.01
Public benefit organisations			0.08	0.08	0.08	0.04	0.04	0.04	0.04
Public service purpose properties			0.08	0.08	0.08	0.04	0.04	0.04	0.04
Public service infrastructure properties			0.08	0.08	0.08	0.04	0.04	0.04	0.04
Vacant land			0.04	0.04	0.04	0.02	0.02	0.02	0.02
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate			15,000	15,000	15,000	15,000	15,000	15,000	15,000
Water tariffs									
Domestic									
Basic charge/fixed fee (Rands/month)			89	98	105	115	123	132	132
Service point - vacant land (Rands/month)			89	98	105	115	123	132	132
Water usage - Block 1 (c/kl)		6.1 Kl to 10 Kl	420.00	462.00	491.00	540.00	578.00	618.00	618.00
Water usage - Block 2 (c/kl)		10.1 Kl to 20 Kl	459.00	504.00	537.00	590.00	631.00	675.00	675.00
Water usage - Block 3 (c/kl)		20.1 Kl to 30 Kl	510.00	561.00	596.00	656.00	702.00	751.00	751.00
Water usage - Block 4 (c/kl)		30.1 + Kl	547.00	602.00	641.00	705.00	754.00	807.00	807.00

Setso Local Municipality - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue and Expenditure Framework		
		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Figures in Rand thousand										
Waste water tariffs										
Domestic										
Basic charge/fixed fee (Rands/month)				76	83	88	97	104	111	111
Service point - vacant land (Rands/month)				76	83	88	97	104	111	111
Electricity tariffs										
Domestic										
Basic charge/fixed fee (Rands/month)				257	273	277	277	296	317	317
Service point - vacant land (Rands/month)				257	273	277	277	296	317	317
Meter - IBT Block 1 (c/kwh)		0 to 50		1.00	1.00	1.00	1.00	1.00	1.00	1.00
Meter - IBT Block 2 (c/kwh)		51 to 350		1.00	1.00	1.00	1.00	1.00	1.00	1.00
Meter - IBT Block 3 (c/kwh)		351 to 600		2.00	2.00	2.00	2.00	2.00	2.00	2.00
Meter - IBT Block 4 (c/kwh)		600 +		2.00	2.00	2.00	2.00	2.00	2.00	2.00
Prepaid - IBT Block 1 (c/kwh)		0 to 50		1.00	1.00	1.00	1.00	1.00	1.00	1.00
Prepaid - IBT Block 2 (c/kwh)		51 to 350		1.00	1.00	1.00	1.00	1.00	1.00	1.00
Prepaid - IBT Block 3 (c/kwh)		351 to 600		2.00	2.00	2.00	2.00	2.00	2.00	2.00
Prepaid - IBT Block 4 (c/kwh)		601 +		2.00	2.00	2.00	2.00	2.00	2.00	2.00
Waste management tariffs										
Domestic										
Basic charge/fixed fee				92.00	97.00	102.00	113.00	121.00	129.00	129.00

Setsoto Local Municipality - Supporting Table SA15 Investment Particulars by Type

Investment type	Ref	2019/20	2020/21	2021/22	Current year 2022/23			2023/24 Medium term revenue and expenditure framework		
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Parent municipality										
Deposits - Bank		132,937	83,725	83,725	-	83,725	83,725	73,849	-	-

Setsoto Local Municipality - Supporting Table SA17 Borrowings

Borrowing - Categorised by type	Ref	2019/20	2020/21	2021/22	Current year 2022/23			2023/24 Medium term revenue and expenditure framework		
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Parent municipality										
Financial leases		31,008	3,687	2,969	-	3,687	3,687	1,265	-	-

Setso Local Municipality - Supporting Table SA18 Transfers and Grants Receipts

Description	Ref	2019/20	2020/21	2021/22	Current year 2022/23			2023/24 Medium term revenue and expenditure framework		
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2023/24	Budget year +1 2024/25	Budget year +2 2025/26
Receipts:										
Operating transfers and grants										
National government:										
Local government equitable share		385,136	239,814	212,318	234,466	234,466	234,466	251,487	264,061	275,944
Expanded public works programme integrated grant		3,538	1,802	1,989	2,188	2,188	2,188	1,750	1,838	1,920
Local government financial management grant		4,330	2,000	2,100	2,200	2,200	2,200	2,200	2,310	2,414
Municipal disaster relief grant		238	-	-	-	-	-	-	-	-
		393,242	243,616	216,407	238,854	238,854	238,854	255,437	268,209	280,278
Other grant providers:										
Departmental agencies and accounts		519	260	375	-	-	-	-	-	-
Total operating transfers and grants		393,761	243,876	216,782	238,854	238,854	238,854	255,437	268,209	280,278
Capital transfers and grants										
National government:										
Energy efficiency and demand side management grant		5,200	-	2,000	2,000	-	-	-	-	-
Expanded public works programme integrated grant		122,524	46,365	30,027	53,700	53,700	53,700	56,025	58,826	61,473
		127,724	46,365	32,027	55,700	53,700	53,700	56,025	58,826	61,473
Provincial government:										
Capacity building and other		-	8,076	-	-	-	-	-	-	-
Total capital transfers and grants		127,724	54,441	32,027	55,700	53,700	53,700	56,025	58,826	61,473
Total receipts of transfer and grants		521,485	298,317	248,809	294,554	292,554	292,554	311,462	327,035	341,751

Setso Local Municipality - Supporting Table SA25 Budgeted Monthly Revenue and Expenditure

Description	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue															
Exchange revenue															
Service charges - Electricity	9,105	9,105	9,105	9,105	9,105	9,105	9,105	9,105	9,105	9,105	9,105	9,109	109,264	114,727	119,890
Service charges - Water	5,841	5,841	5,841	5,841	5,841	5,841	5,841	5,841	5,841	5,841	5,841	5,841	70,092	73,597	76,908
Service charges - Waste Water Management	3,355	3,355	3,355	3,355	3,355	3,355	3,355	3,355	3,355	3,355	3,355	3,353	40,258	42,271	44,173
Service charges - Waste Management	4,521	4,521	4,521	4,521	4,521	4,521	4,521	4,521	4,521	4,521	4,521	4,522	54,253	56,966	59,530
Sale of goods and rendering of services	147	147	147	147	147	147	147	147	147	147	147	148	1,765	1,853	1,937
Interest earned from receivables	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,337	40,000	42,000	43,890
Interest earned from current and non current assets	292	292	292	292	292	292	292	292	292	292	292	288	3,500	3,675	3,840
Dividends	7	7	7	7	7	7	7	7	7	7	7	3	80	84	88
Rent on land	100	100	100	100	100	100	100	100	100	100	100	101	1,201	1,261	1,318
Rental from fixed assets	6	6	6	6	6	6	6	6	6	6	6	9	75	79	82
Operational revenue	31	31	31	31	31	31	31	31	31	31	31	34	375	394	412
	26,738	26,738	26,738	26,738	26,738	26,738	26,738	26,738	26,738	26,738	26,738	26,745	320,863	336,907	352,068

Non-exchange revenue

Setso Local Municipality - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Property rates	6,396	6,396	6,396	6,396	6,396	6,396	6,396	6,396	6,396	6,396	6,396	6,393	76,749	80,586	84,212
Fines, penalties and forfeits	1	1	1	1	1	1	1	1	1	1	1	(1)	10	11	11
Licences or permits	1	1	1	1	1	1	1	1	1	1	1	(5)	6	6	7
Transfer and subsidies - Operational	84,158	329	329	329	329	84,158	329	329	329	84,158	329	331	255,437	268,209	280,278
Operational revenue	458	458	458	458	458	458	458	458	458	458	458	462	5,500	5,775	6,035
	91,014	7,185	7,185	7,185	7,185	91,014	7,185	7,185	7,185	7,185	7,185	7,180	337,702	354,587	370,543
Total revenue (excluding capital transfers and contributions)	117,752	33,923	33,923	33,923	33,923	117,752	33,923	33,923	33,923	33,923	33,923	33,925	658,565	691,494	722,611
Expenditure															
Employee related costs	19,584	19,584	19,584	19,584	19,584	19,584	19,584	19,584	19,584	19,584	19,584	19,581	235,005	246,755	257,863
Remuneration of councillors	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,221	14,641	15,373	16,065
Bulk purchases - Electricity	10,273	10,273	10,273	10,273	10,273	10,273	10,273	10,273	10,273	10,273	10,273	10,269	123,272	129,436	135,260
Inventory consumed	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	4,109	26,208	27,518	26,454
Debt impairment	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,703	32,469	34,092	35,627
Depreciation and amortisation	9,228	9,228	9,228	9,228	9,228	9,228	9,228	9,228	9,228	9,228	9,228	9,226	110,734	116,272	121,504
Interest	208	208	208	208	208	208	208	208	208	208	208	214	2,502	2,627	2,745
Contracted services	2,197	2,197	2,197	2,197	2,197	2,197	2,197	2,197	2,197	2,197	2,197	2,192	26,359	27,678	28,924
Transfers and grants	3,246	3,246	3,246	3,246	3,246	3,246	3,246	3,246	3,246	3,246	3,246	3,245	38,951	40,900	42,740
Irrecoverable debts written off	1,682	1,682	1,682	1,682	1,682	1,682	1,682	1,682	1,682	1,682	1,682	1,680	20,182	21,191	22,144
Operational costs	2,607	2,607	2,607	2,607	2,607	2,607	2,607	2,607	2,607	2,607	2,607	2,606	31,283	32,848	34,328
Total expenditure	54,960	54,960	54,960	54,960	54,960	54,960	54,960	54,960	54,960	54,960	54,960	57,046	661,606	694,690	723,654

Setso Local Municipality - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Figures in Rand thousand															
(Deficit)/Surplus	62,792	(21,037)	(21,037)	(21,037)	(21,037)	62,792	(21,037)	(21,037)	(21,037)	62,792	(21,037)	(23,121)	(3,041)	(3,196)	(1,043)
Transfers and subsidies - capital (monetary allocations)	-	18,350	18,350	18,350	18,350	18,350	18,350	18,350	18,350	18,350	18,350	36,698	220,198	231,208	241,612
(Deficit)/Surplus after capital transfers and contributions	62,792	(2,687)	(2,687)	(2,687)	(2,687)	81,142	(2,687)	(2,687)	(2,687)	81,142	(2,687)	13,577	217,157	228,012	240,569
Intercompany/Parent subsidiary transactions	5	5	5	5	5	5	5	5	5	5	5	10	65	68	71
(Deficit)/Surplus	62,797	(2,682)	(2,682)	(2,682)	(2,682)	81,147	(2,682)	(2,682)	(2,682)	81,147	(2,682)	13,587	217,222	228,080	240,640

Setso Local Municipality - Supporting Table SA26 Budgeted Monthly Revenue and Expenditure (Municipal Vote)

Description	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue by vote															
Vote 1 - Executive and Council	2,487	33	33	33	33	2,487	33	33	33	2,487	33	37	7,762	8,150	8,517
Vote 2 - Municipal Manager	1	1	1	1	1	1	1	1	1	1	1	(5)	6	6	7
Vote 3 - Finance	10,253	10,253	10,253	10,253	10,253	10,253	10,253	10,253	10,253	10,253	10,253	10,250	123,033	129,184	134,998
Vote 4 - Administration and Support	33	33	33	33	33	33	33	33	33	33	33	37	400	420	439
Vote 5 - Development Planning Social Security	16,697	4,697	4,697	4,697	4,697	16,697	4,697	4,697	4,697	16,697	4,697	4,702	92,369	96,989	101,353
Vote 6 - Technical Services	106,631	37,256	37,256	37,256	37,256	106,631	37,256	37,256	37,256	106,631	37,256	37,252	655,193	687,953	718,911
Total Revenue by vote	136,102	52,273	52,273	52,273	52,273	136,102	52,273	52,273	52,273	136,102	52,273	52,273	878,763	922,702	964,225
Expenditure by vote															
Vote 1 - Executive and Council	4,551	4,551	4,551	4,551	4,551	4,551	4,551	4,551	4,551	4,551	4,551	4,553	54,614	57,345	59,926
Vote 2 - Municipal Manager	1,817	1,817	1,817	1,817	1,817	1,817	1,817	1,817	1,817	1,817	1,817	1,816	21,803	22,893	23,924
Vote 3 - Finance	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,711	56,543	59,372	62,044
Vote 4 - Administration and Support	3,340	3,340	3,340	3,340	3,340	3,340	3,340	3,340	3,340	3,340	3,340	3,337	40,077	42,082	43,977
Vote 5 - Development Planning Social Security	8,292	8,292	8,292	8,292	8,292	8,292	8,292	8,292	8,292	8,292	8,292	8,292	99,504	104,480	109,185
Vote 6 - Technical Services	32,242	32,242	32,242	32,242	32,242	32,242	32,242	32,242	32,242	32,242	32,242	34,337	388,999	408,450	424,529
Total Expenditure by vote	54,954	54,954	54,954	54,954	54,954	54,954	54,954	54,954	54,954	54,954	54,954	57,046	661,540	694,622	723,585

Setsoto Local Municipality - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Figures in Rand thousand															
(Deficit)/Surplus before assoc.	81,148	(2,681)	(2,681)	(2,681)	(2,681)	81,148	(2,681)	(2,681)	(2,681)	81,148	(2,681)	(4,773)	217,223	228,080	240,640
(Deficit)/Surplus	81,148	(2,681)	(2,681)	(2,681)	(2,681)	81,148	(2,681)	(2,681)	(2,681)	81,148	(2,681)	(4,773)	217,223	228,080	240,640

Setsoto Local Municipality - Supporting Table SA27 Budgeted Monthly Revenue and Expenditure (Functional Classification)

Description	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework			
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
Figures in Rand thousand																
Revenue - Functional																
Governance and administration																
Executive and council	2,487	33	33	33	33	2,487	33	33	33	2,487	33	37	7,762	8,150	8,517	
Finance and administration	10,389	10,389	10,389	10,389	10,389	10,389	10,389	10,389	10,389	10,389	10,389	10,395	124,674	130,907	136,799	
	12,876	10,422	10,422	10,422	10,422	12,876	10,422	10,422	10,422	10,422	12,876	10,422	10,432	132,436	139,057	145,316
Community and public safety																
Community and social services	65	65	65	65	65	65	65	65	65	65	65	65	780	820	856	
Sport and recreation	1	1	1	1	1	1	1	1	1	1	1	4	15	16	16	
Public safety	7	7	7	7	7	7	7	7	7	7	7	3	80	84	88	
Housing	-	-	-	-	-	-	-	-	-	-	-	5	5	5	5	
	73	73	73	73	73	73	73	73	73	73	73	77	880	925	965	
Economic and environmental services																
Planning and development	12,501	12,501	12,501	12,501	12,501	12,501	12,501	12,501	12,501	12,501	12,501	12,495	150,006	157,506	164,595	
Road transport	19,521	146	146	146	146	19,521	146	146	146	19,521	146	144	59,875	62,869	65,698	
	32,022	12,647	12,647	12,647	12,647	32,022	12,647	12,647	12,647	32,022	12,647	12,639	209,881	220,375	230,293	
Trading services																
Energy sources	21,272	9,272	9,272	9,272	9,272	21,272	9,272	9,272	9,272	21,272	9,272	9,272	147,264	154,627	161,586	
Water management	30,858	11,858	11,858	11,858	11,858	30,858	11,858	11,858	11,858	30,858	11,858	11,852	199,290	209,255	218,671	
Waste water management	22,480	3,480	3,480	3,480	3,480	22,480	3,480	3,480	3,480	22,480	3,480	3,479	98,759	103,697	108,363	
Waste management	16,521	4,521	4,521	4,521	4,521	16,521	4,521	4,521	4,521	16,521	4,521	4,522	90,253	94,766	99,031	
	91,131	29,131	29,131	29,131	29,131	91,131	29,131	29,131	29,131	91,131	29,131	29,125	535,566	562,345	587,651	

Setso Local Municipality - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Figures in Rand thousand															
Total Revenue - Functional	136,102	52,273	52,273	52,273	52,273	136,102	52,273	52,273	52,273	136,102	52,273	52,273	878,763	922,702	964,225
Expenditure - Functional															
Governance and administration															
Executive and council	-	-	-	-	-	-	-	-	-	-	-	62,168	62,168	65,277	68,215
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	119,631	119,631	125,616	131,270
Internal audit	-	-	-	-	-	-	-	-	-	-	-	4,213	4,213	4,424	4,623
	-	-	-	-	-	-	-	-	-	-	-	186,012	186,012	195,317	204,108
Community and public safety															
Community and social services	-	-	-	-	-	-	-	-	-	-	-	20,135	20,135	21,141	22,093
Sport and recreation	-	-	-	-	-	-	-	-	-	-	-	9,872	9,872	10,366	10,832
Public safety	-	-	-	-	-	-	-	-	-	-	-	11,687	11,687	12,272	12,827
Housing	-	-	-	-	-	-	-	-	-	-	-	17,243	17,243	18,105	18,920
	-	-	-	-	-	-	-	-	-	-	-	58,937	58,937	61,884	64,672
Economic and environmental services															
Planning and development	-	-	-	-	-	-	-	-	-	-	-	10,845	10,845	11,387	11,900
Road transport	-	-	-	-	-	-	-	-	-	-	-	89,891	89,891	94,386	98,634
	-	-	-	-	-	-	-	-	-	-	-	100,736	100,736	105,773	110,534
Trading services															

Setso Local Municipality - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Figures in Rand thousand															
Energy sources	-	-	-	-	-	-	-	-	-	-	-	140,379	140,379	147,398	151,727
Water management	-	-	-	-	-	-	-	-	-	-	-	86,328	86,328	90,644	94,725
Waste water management	-	-	-	-	-	-	-	-	-	-	-	48,163	48,163	50,572	52,848
Waste management	-	-	-	-	-	-	-	-	-	-	-	40,984	40,984	43,034	44,971
	-	-	-	-	-	-	-	-	-	-	-	315,854	315,854	331,648	344,271
Total Expenditure - Functional	-	-	-	-	-	-	-	-	-	-	-	661,539	661,539	694,622	723,585
Surplus/(Deficit) before assoc.	136,102	52,273	52,273	52,273	52,273	136,102	52,273	52,273	52,273	136,102	52,273	(609,266)	217,224	228,080	240,640

Setsoto Local Municipality - Supporting Table SA29 Budgeted Monthly Capital Expenditure (Functional Classification)

Description	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Figures in Rand thousand															

Setso Local Municipality - Supporting Table SA30 Budgeted Monthly Cash Flow

Description	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Cash receipts by source															
Property rates	6,396	6,396	6,396	6,396	6,396	6,396	6,396	6,396	6,396	6,396	6,396	6,393	76,749	80,586	84,212
Service charges - Electricity revenue	9,272	9,272	9,272	9,272	9,272	9,272	9,272	9,272	9,272	9,272	9,272	9,272	111,264	116,827	122,085
Service charges - Water revenue	6,013	6,013	6,013	6,013	6,013	6,013	6,013	6,013	6,013	6,013	6,013	6,014	72,157	75,765	79,174
Service charges - Sanitation revenue	3,480	3,480	3,480	3,480	3,480	3,480	3,480	3,480	3,480	3,480	3,480	3,479	41,759	43,847	45,820
Service charges - Refuse revenue	4,521	4,521	4,521	4,521	4,521	4,521	4,521	4,521	4,521	4,521	4,521	4,522	54,253	56,966	59,530
Rental of facilities and equipment	107	107	107	107	107	107	107	107	107	107	107	109	1,286	1,350	1,411
Fines, penalties and forfeits	1	1	1	1	1	1	1	1	1	1	1	(1)	10	11	11
Licences and permits	34	34	34	34	34	34	34	34	34	34	34	32	406	426	446
Transfers and Subsidies - Operational	84,158	329	329	329	329	84,158	329	329	329	84,158	329	331	255,437	268,209	280,278
Other revenue	142	142	142	142	142	142	142	142	142	142	142	147	1,709	1,795	1,875
	114,124	30,295	30,295	30,295	30,295	114,124	30,295	30,295	30,295	114,124	30,295	30,298	615,030	645,782	674,842
Other cash flows by source															
Transfers and subsidies - Capital (monetary allocations) (National / Provincial and district)	18,350	18,350	18,350	18,350	18,350	18,350	18,350	18,350	18,350	18,350	18,350	18,348	220,198	231,208	241,612
Total Cash receipts by source	132,474	48,645	48,645	48,645	48,645	132,474	48,645	48,645	48,645	132,474	48,645	48,646	835,228	876,990	916,454
Other cash flows/payments by type															
Capital assets	19,267	19,267	19,267	19,267	19,267	19,267	19,267	19,267	19,267	19,267	19,267	19,261	231,198	242,758	253,682

Setsoto Local Municipality - Supporting Table SA30 Budgeted monthly cash flow

Description	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework			
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
Figures in Rand thousand																
Net Increase/ (Decrease) in cash held	113,207	29,378	29,378	29,378	29,378	113,207	29,378	29,378	29,378	29,378	113,207	29,378	29,385	604,030	634,232	662,772
Cash/cash equivalents at the month/year begin:	93,188	206,395	235,773	265,151	294,529	323,907	437,114	466,492	495,870	525,248	638,455	(3,935,204)	46,918	650,948	1,285,180	
Cash/cash equivalents at the month/year end:	206,395	235,773	265,151	294,529	323,907	437,114	466,492	495,870	525,248	638,455	667,833	(3,905,819)	650,948	1,285,180	1,947,952	